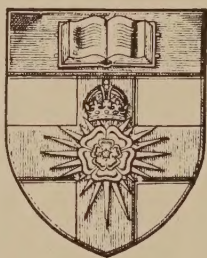
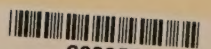


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B I L L S,

PUBLIC:

TEN VOLUMES.

— (9.) —

REGISTRATION OF CERTAIN WRITS (SCOTLAND) [H.L.]

TO

STAMP DUTIES MANAGEMENT.

Session

25 November 1890 — 5 August 1891.

VOL. IX.

B I L L S:

1890-91.

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A

B I L L

INTITULED

An Act to make provisions in regard to the Registration of certain Writs in the Divisions of the General Register of Sasines for Scotland. A.D. 1891.

WHEREAS the alterations of the boundaries of certain counties made by orders of the Boundary Commissioners for Scotland in pursuance of the Local Government (Scotland) Act, 1889, will affect the registration of writs in the appropriate divisions of the General Register of Sasines for Scotland, and such orders will, unless Parliament shall otherwise determine, come into operation on or before the fifteenth day of May one thousand eight hundred and ninety-one: 52 & 53 Vict.
c. 50.

And whereas certain of said orders have received and others await confirmation as provided in the recited Act:

And whereas it is expedient that for the purposes of registration as aforesaid the coming into operation of all such orders should be postponed to a date which may be applicable to all orders made or to be made by the said Commissioners:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. With respect to the registration of writs in the General Register of Sasines for Scotland, the following provisions shall have effect, that is to say:— Provisions in regard to the registration of certain writs in the General Register of Sasines for Scotland.

(1.) The orders of the Boundary Commissioners for Scotland made or to be made in pursuance of the Local Government (Scotland) Act, 1889, notwithstanding the dates specified in such orders respectively, and notwithstanding the confirmation of any of such orders as provided in the recited Act, shall, for the purpose of regulating the registration of writs in the appropriate divisions of the General Register of Sasines for Scotland, and for that purpose only, come into operation on [Bill 272.]

A.D. 1891.

but not before the fifteenth day of May one thousand eight hundred and ninety-two:

- (2.) It shall not be necessary that separate divisions of the General Register of Sasines be kept for the counties of Orkney and Zetland: 5
- (3.) All enactments in this or any other Act and anything done thereunder affecting the registration of writs relating to any lands in Scotland shall be deemed and taken to apply to the registration of writs relating to the teinds of such lands:
- (4.) Nothing contained in this Act shall invalidate any writ 10 recorded in the General Register of Sasines for Scotland before the passing of this Act, or affect injuriously any rights depending on such writs, or, except in so far as herein expressly provided, interfere with the operation of any order of the said Commissioners. 15

Short title.

2. This Act may be cited for all purposes as the Registration of Certain Writs (Scotland) Act, 1891.

A

B I L L

INTITLED

An Act to make provisions in regard
to the Registration of certain Writs
in the Divisions of the General
Register of Sasines for Scotland.

(*Brought from the Lords 20 March 1891.*)

*Ordered, by The House of Commons, to be Printed,
8 April 1891.*

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[*Price 3d.*]

[Bill 272.]

A

B I L L

FOR

The removal of Doubts arising under the Registration of Electors Acts, and for other Purposes. A.D. 1891.

WHEREAS under section thirty of the Parliamentary and Municipal Registration Act, 1878, one half of the expenses and receipts under the Registration of Electors Acts in respect of an area common to a parliamentary borough and a municipal borough are defrayed and applied in accordance with the Parliamentary Registration Acts, and one half are paid out of and to the borough fund :

41 & 42 Vict.
c. 26.

And whereas by section four of the County Electors Act, 1888, the said Act, together with other Registration of Electors Acts, are applied to a parish not situate in a municipal borough, with the substitution of " parish " for " municipal borough " :

51 & 52 Vict.
c. 10.

And whereas doubts have arisen whether, having regard to the provisions of section eight of the said Act, the provisions of section thirty of the Parliamentary and Municipal Registration Act, 1878, were applied by virtue of the above-recited enactment, and it is expedient to remove such doubts :

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. This Act may be cited as the Registration of Electors Act, 1891, and shall be construed as one with the Registration of Electors Acts, 1843 to 1888.

Short title.

2. Where a parish is situate in a parliamentary but not in a municipal borough, one half of the expenses and receipts under the Registration Acts, 1843 to 1888, in respect of such parish, shall be defrayed out of and paid to the county fund, and the other half of

Applica-
tion of
41 & 42 Vict.
c. 26. s. 30.
to expenses
in a parish

[Bill 17.]

A.D. 1891.

—
situate in a
parliamentary and
not in a
municipal
borough.

such expenses shall be defrayed out of and paid to the rate raised in such parish for the relief of the poor. The revising barrister shall as part of the business of the revision, if necessary, determine what expenses and receipts are incurred or arise under the said Acts in respect of such parish.

Registration of Electors Acts Amendment.

A

B I L L

For the removal of doubts arising under
the Registration of Electors Acts, and
for other Purposes.

(*Prepared and brought in by*
Mr. Knowles, Mr. W. Cross, Colonel Hill,
Mr. Hobhouse, Sir W. Houldsworth, and
Sir U. Kay-Shuttleworth.)

Ordered, by The House of Commons, to be Printed,
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and 21, Drury Street, Glasgow; or
HODGES, FRODIP, & Co., 10½, Grafton Street, Dublin.

[*Price ½d.*]

[Bill 17.]

Registration of Firms Bill.

ARRANGEMENT OF CLAUSES.

Clause.

1. Short title.
2. Commencement of Act.
3. Interpretation of terms.
4. Firms and persons to be registered.
5. Manner and particulars of registration.
6. Particulars to be written by persons registering, and to be attested.
7. Time for registration.
8. Registered name always to be used.
9. Registration of changes in firm.
10. Re-registration on change of firm-name.
11. Penalty for default in registration.
12. Persons in default bringing action shall be ordered by Court to register.
13. Making false returns under this Act to be misdemeanor.
14. Registrar to file statement and issue certificate of registration.
15. Register and index to be kept.
16. Registrar of joint stock companies to be registrar under this Act.
17. Inspection of statements registered.
18. Abstract of statements to be sent in certain cases to county courts, sheriffs courts, and civil bill courts.
19. Power for Board of Trade to make rules.
20. Power for Board of Trade to appoint additional officers.
21. Remuneration for additional duties of registrars.
22. Application of fees.
23. Forms.

SCHEDULE OF FORMS.

A

B I L L

FOR

The Registration of Firms.

A.D. 1891.

WHEREAS it is expedient to provide for the registration of firms and of persons carrying on business under names or styles other than their own :

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. This Act may be cited for all purposes as the Registration of Firms Act, 1891. Short title.

2. This Act shall come into operation on the *first day of January*, one thousand eight hundred and ninety-two, which date is herein-
after referred to as the commencement of this Act. Commence-
ment of Act.

3. In the construction of this Act the following words and expressions shall have the meanings in this section assigned to them, unless there be something in the subject or context repugnant to such construction : Interpreta-
tion of terms.

"Firm" shall mean any two or more persons lawfully associated for the purpose of carrying on any business, but shall not include a company incorporated by or in pursuance of any Act of Parliament, Letters Patent, or Royal Charter, or a mining company subject to the jurisdiction of the Stannaries :

"Firm-name" shall mean the name or style under which any business is carried on, whether in partnership or otherwise :

"Prescribed" shall mean prescribed by rules made in pursuance of this Act :

"Usual name" shall include a signature habitually used for business purposes.

4. From and after the commencement of this Act—

(a.) Every firm carrying on business or having any place of business in the United Kingdom, under a firm-name which

Firms and
persons to be
registered.

[Bill 164.]

A

A.D. 1891.

does not consist of the full or the usual names of all the partners or all the acting partners without any addition ;

- (b.) Every person carrying on business or having any place of business in the United Kingdom, under any firm-name consisting of or containing any name or addition other than the full or the usual name of that person ;

shall register in the manner directed by this Act the name under which their or his business is or is intended to be carried on.

Manner and particulars of registration.

5. Registration under this Act shall be effected by sending by post or delivering to the registrar at the register office in that part of the United Kingdom in which the place of business of the firm or person registering is or is intended to be situated, a statement in writing containing the following particulars :

(a.) The firm-name.

(b.) The nature of the business.

15

(c.) The place or places of the business.

(d.) The full name, usual residence, and other occupation if any of the person or persons carrying on or intending to carry on the business.

(e.) If the business is commenced or any new place of business is established after the commencement of this Act, the date of the commencement of the business or establishment of the place of business.

Particulars to be written by persons registering, and to be attested.

6. The persons carrying on or intending to carry on any business under a firm-name required to be registered as aforesaid shall write and sign or shall acknowledge a statement of the particulars required for registration, if in the United Kingdom, in the presence of a justice of the peace, sheriff, solicitor, law agent, or writer to the signet, and if abroad, in the presence of a British consul or notary public, by whom respectively such signatures or acknowledgments shall be attested.

25

30

Time for registration.

7. The firms and persons required to be registered as aforesaid shall register before they commence business.

Provided that if such firms or persons have carried on business before the commencement of this Act it shall be sufficient if they register within one month after that date.

Registered name always to be used.

8. The name of any firm or person registered under this Act shall be used in all matters connected with or relating to the business carried on by such firm or person.

9. Where a change occurs in the constitution of a registered firm, the members of the firm as re-constituted shall, within one month after such change, send by post or deliver to the registrar a statement thereof in the form in the Schedule to this Act annexed
5 (or in any other prescribed form).

A.D. 1891.
Registration of changes in firm.

10. A registered firm changing its firm-name shall be registered as if it were a new firm, and the statement sent or delivered to the registrar shall mention the former name of the firm as being abandoned by it, as well as the particulars required for a new
10 registration.

Re-registration on change of firm-name.

11. If any person by this Act required to send or deliver any statement shall make default without reasonable excuse in sending or delivering the same in manner and within the time specified by this Act, he shall, for every day during which the default continues,
15 be liable on summary conviction before two justices of the peace to a fine not exceeding *one pound*.

Penalty for default in registration.

12. Where any firm or person by this Act required to send or deliver any statement to the registrar has therein made default, and during the default commences any action in the firm-name, or for a cause of action arising out of any dealing by such firm or person in the firm-name, the court shall order the firm or person in default to send or deliver to the registrar the proper statement, and may stay all proceedings in the action until the order be complied with, or allow proceedings to be continued on an under-
25 taking to comply with the order within a time to be limited by the court. The power by this section given to the court may be exercised by a judge at chambers and by a master or district registrar exercising the authority or jurisdiction of a judge at chambers.

Persons in default bringing action shall be ordered by court to register.

30 13. Every one commits a misdemeanor and shall be liable to imprisonment with hard labour for a term not exceeding *two years* who makes, signs, sends, or delivers for the purpose of registration under this Act any false statement purporting to be made under this Act and known by him to be false.

Making false returns under this Act to be misdemeanor.

35 14. On receiving any statement made in pursuance of this Act the registrar shall cause the same to be filed, and he shall send by post or deliver a certificate of the registration thereof to the firm or person registering.

Registrar to file statement and issue certificate of registration.

40 15. At each of the register offices herein-after referred to the registrar shall keep, in proper books to be provided for the purpose,

Register and index to be kept.

A.D. 1891. a register and an index of all the firms and persons registered, and of all the statements registered in reference thereto.

Registrar of joint stock companies to be registrar under this Act.

16. The registrar of joint stock companies shall be the registrar of firms for the purposes of this Act, and the several offices for the registration of joint stock companies in London, Edinburgh, and 5 Dublin shall be the offices for the registration of firms carrying on business within those parts of the United Kingdom in which they are respectively situated.

Inspection of statements registered.

17. Any person may inspect, make extracts from, or copies of the statements filed by the registrar in the register offices aforesaid, 10 and there shall be paid for such inspection such fees as may be appointed by the Board of Trade not exceeding *one shilling* for each inspection; and any person may require a certificate of the registration of any firm or person, or a copy of or extract from any registered statement to be certified by the registrar, and there shall 15 be paid for such certificate of registration, certified copy, or extract such fees as the Board of Trade may appoint not exceeding *two shillings* for the certificate of registration, and not exceeding *six-pence* for each folio of seventy-two words, or in Scotland for each sheet of two hundred words.

20

A certificate of registration, or a copy of or extract from any statement registered under this Act, purporting to be signed and certified by the registrar, shall in all courts and before all arbitrators or other persons be admitted as *primâ facie* evidence thereof, and of the fact and date of registration as shown thereon.

25

Abstract of statements to be sent in certain cases to county courts, sheriffs courts, and civil bill courts.

18. The registrar or other officer in charge of the register shall, within seven days after the registration of any statement under this Act, send an abstract thereof in the prescribed form to the officials herein-after mentioned, whenever it shall appear that any of the places of business therein described or referred to are situated 30 within the jurisdiction of the courts to which such officials are attached; (that is to say,)

- (a.) When the registration is in England, to the registrars of county courts (exclusive of those attached to county courts within the London bankruptcy district, as defined by the 35 Bankruptcy Act, 1869) :
- (b.) When in Scotland, to the sheriff clerks of the sheriffs' courts :
- (c.) When in Ireland, to the clerks of the peace or other officials whose duty it is to enter up judgments, decrees, or orders of 40 the civil bill courts.

Every abstract so transmitted shall be filed, kept, and indexed by the official to whom it has been sent, and any person may inspect, make extracts from or copies of the same, or obtain certified copies thereof in the like manner and upon the like terms as at the register offices in London, Edinburgh, and Dublin. A.D. 1891.

19. The Board of Trade may, either before or after the commencement of this Act, and thereafter from time to time, make rules and revoke or alter rules when made (but as to fees with the concurrence of the Commissioners of the Treasury) concerning any of the following matters : Power for Board of Trade to make rules.

- (a.) The fees to be paid to the registrar under this Act, so that they do not exceed the sum of *five shillings* for the registration of any one statement :
- (b.) The mode of payment and the application of fees payable under this Act :
- (c.) The duties or additional duties to be performed by any registrar for the purposes of this Act :
- (d.) Generally the conduct and regulation of registration under this Act, and any matters incidental thereto.

20. The Board of Trade may from time to time appoint such additional assistant registrars, clerks, and servants as they may think necessary for the registration of firms under this Act, and may remove them at pleasure. Power for Board of Trade to appoint additional officers.

21. *There shall be paid out of moneys to be provided by Parliament to the registrar, assistant registrars, clerks, and servants, such remuneration in respect of the additional duties performed by them under this Act as the Board of Trade may from time to time with the concurrence of the Commissioners of the Treasury direct.* Remuneration for additional duties of registrars.

22. Subject to any rules to be made under this Act, all fees payable under this Act shall be paid and applied in the same manner as fees paid under the Companies Act, 1862, or any Act amending the same. Application of fees.

23. For the purpose of making the statements required by this Act, the forms in the Schedule to this Act or any prescribed forms to the like effect may be used, and if used shall be sufficient. Forms.

A.D. 1891.

SCHEDULE.

FORMS OF STATEMENT.

A. Original Registration of a Firm.

The firm-name is

The business of the firm is

5

It is intended to carry on the business at

Names of persons carrying on [*or* intending to carry on] the business.

Full name
(to be written or
acknowledged by
each person
himself).

Usual residence

Other occupation

description and addition
(if any).

10

Date of intended commencement of business or establishment of
new place of business, if after the commencement of the Act.

15

Signed and declared

at

on the day of 18 .

Before me

*A justice of the peace for

20

*As the case
may be.

*British Consul at

*Notary public of

Registered
firm-name
& Co.

B Notice of Change in constitution of registered Firm.

We the undersigned [*the members of the firm as re-constituted*]
hereby give notice that on the day of 18 , 25
the following change took place in the constitution of the firm
registered by the name of & Co., that is to say :

*As the case
may be.

*A.B. retired from the firm.

*C.D. became a member of the firm.

†As upon an
original
registration.

Description of a new Member.†

30

Full name

Usual residence

Other occupation,
description, and
additions if any.

Signed and declared, &c.

C. Notice of Change of registered Firm-name.

A.D. 1891.

*(In addition to Form A.)*Registered
firm-name
& Co.

The persons now registering are the persons who heretofore carried
on business under the registered firm-name of
5 which is abandoned as from the date of this notice.

Registration of Firms.

A

B I L L

For the Registration of Firms.

*(Prepared and brought in by
Sir Albert Rollit, Mr. Byron Reed,
Sir Bernhard Samuelson, Mr. Lockwood,
Mr. Forrest Fulton, Mr. Woodall, Mr. MacLure,
Mr. Barran, and Mr. A. O'Connor.)*

*Ordered, by The House of Commons, to be Printed,
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[*Price 1½d.*]

[Bill 164.]

Registration of Voters (Scotland) Bill.

MEMORANDUM.

The objects of this Bill are as follows:—

- (1.) The shortening of the qualifying period to three months in all cases.
- (2.) Many voters are each year disqualified by reason of failure to pay poor rates on or before a particular date, namely, the 20th June. Clause 5 proposes to enact that exemption from or failure to pay poor rates or assessed taxes shall not disqualify.
- (3.) The present law requires that the qualifying period shall be reckoned immediately preceding the 31st July. This Bill will cause the three months to be reckoned immediately before the making up and publication of the list of voters which will take place four or five weeks later than the 31st July. In this way persons removing from one place to another at the Whitsunday term will be included.
- (4.) The object of clause 4 is to allow a longer period than that now afforded for the lodging of claims by persons who find their names omitted from the list, or for the lodging of objections to names improperly included.
- (5.) Lodgers are at present excluded from the benefit of section 10 of the Redistribution of Seats Act, 1885, which allows a voter to remove from one part of a divided parliamentary burgh to another without losing the benefit of reckoning his former residence in the qualifying period. Clause 6 is intended to remedy this.
- (6.) A more thorough and efficient publication of the list of voters is proposed to be effected by clause 7.
- (7.) Clause 8 is intended to secure that if a voter removes from one town to another or from one county to another, he shall not thereby entirely lose the benefit of his former period of residence, but shall be entitled to have the same taken into account in his new place of residence.
- (8.) To provide for the principle of one man one vote.

A

B I L L

TO

Amend the Law relating to the Qualification and Registration of Parliamentary Voters and to Parliamentary Elections in Scotland, and for other purposes in relation thereto. A.D. 1890.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5 1. This Act may be cited for all purposes as the Parliamentary Registration (Scotland) Act, 1891. Short title.

2. This Act shall apply to Scotland only. Application of Act.

3. Wherever in the Registration Acts there is provided a qualifying period of occupation or of residence or of proprietorship Three months substituted for twelve months, &c.
 10 in the case of an occupier, inhabitant occupier, lodger, or proprietor, as the case may be, a period of *three months* shall in each case be read in substitution for any period so provided.

Any provision in the Registration Acts to the effect that such qualifying period shall immediately precede the last day of July
 15 is hereby repealed, and it shall be sufficient if such qualifying period immediately precede the date of the making up and publication of the list of voters by law required to be made up and published.

4. The date on or before which the list of voters shall be made
 20 up and published in each year under the Registration Acts shall after the *passing of this Act* be the *fifth day of September* in place of the fifteenth day of September, and the period during which a copy of such list shall be open for inspection shall be from the *sixth* to the *twenty-first days of September* both inclusive, in place of
 25 from the sixteenth to the twenty-first days of September. Alteration of date of making up and publishing list of voters.

[Bill 64.]

A

A.D. 1890.

Exemption
from or non-
payment of
poor rates
or assessed
taxes not to
disqualify.

Qualification
of lodger by
occupation of
different pre-
mises in imme-
diate succe-
sion in divided
boroughs.

Better publi-
cation of list
of voters.

Successive
occupation
of qualifying
premises in
different
electoral
areas.

5. Notwithstanding any enactment to the contrary contained in the Registration Acts, exemption from or failure to make payment of poor rates or of assessed taxes shall not disqualify any man from being registered as a voter and when registered from voting. The provisions of the Registration Acts in regard to the demanding 5 payment of poor rates, the intimation of the names of persons exempted from or who have failed to make payment of poor rates, and the relief against the erroneous or improper exemption from payment of poor rates, in so far as the same relate to the qualification and registration of parliamentary voters and to parliamentary 10 elections are hereby repealed.

6. Section ten of the Redistribution of Seats Act, 1885, shall be read as if the words "otherwise than as a lodger" were omitted therefrom.

7. In addition to and simultaneously with the publication at 15 present by law required of the list of voters, the assessor shall publish copies of the said list by affixing the same in or near every post office and telegraph office and every public municipal and parochial office and public State-aided school within the area comprised in the said list. 20

8. Where a person has occupied successively qualifying premises in different electoral areas during the period of qualification, such occupation shall, for the purpose of qualifying him for voting, have the same effect as if all such premises were situate in that electoral area in which the premises occupied by him at the end of the 25 period of qualification are situate: Provided that—

- (1.) He shall not be entitled to be registered except on a claim specifying, in addition to the particulars now required, the time during which he has occupied the qualifying premises respectively, and the electoral area in which such premises are 30 respectively situate; and
- (2.) Where his name is on an existing register of parliamentary voters in respect of premises occupied by him during any part of the period of qualification, the claim shall be accompanied by an extract from that register of the entry therein relating 35 to the person so claiming, under the hand of the town clerk or sheriff clerk, as the case may be, having the custody of such register, who shall furnish such extract post free on application for it, accompanied by a fee of *threepence*.

For the purposes of this section, an electoral area means any area 40 in Scotland for which a separate register of parliamentary voters is made up.

9. A voter shall not be entitled at the same time to vote in more than one constituency under any circumstances, and where a man is registered as a voter in more than one constituency he shall be entitled to make his election as to the constituency in respect of
5 which he will vote and shall be entitled to vote accordingly, and having so voted he shall not be entitled while retaining his qualification as a voter in that constituency to vote during the same Parliament in any other constituency, and if he shall so vote he shall be deemed to be guilty of an illegal practice within the mean-
10 ing of the Corrupt and Illegal Practices Prevention Act, 1883, and shall be liable on summary conviction to be punished accordingly: A.D. 1890.
One man
one vote.
Provided that such voter shall in respect of any subsequent Parliament be entitled to make a fresh election as to the particular constituency in which he will vote during that Parliament. 46 & 47 Vict.
c. 51.
- 15 10. In this Act the expression "Registration Acts" shall have the same meaning as in the Representation of the People Act, 1884. Interpreta-
tion.

Registration of Voters (Scotland).

A

B I L L

To amend the Law relating to the
Qualification and Registration of Par-
liamentary Voters and to Parliamen-
tary Elections in Scotland, and for
other purposes in relation thereto.

(Prepared and brought in by
*Mr. Shewess Will, Mr. Campbell-Bannerman,
Mr. John Blair Balfour, Mr. Buchanan,
Dr. Cameron, Mr. Donald Crawford,
Dr. Farquharson, Mr. Hunter, and Mr. Leng.*)

*Ordered, by The House of Commons, to be Printed,
26 November 1890.*

PRINTED BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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and 32, Abingdon Street, Westminster, S.W.; or
ADAM and CHARLES BLACK, 6 North Bridge, Edinburgh; or
HODGES, FRODGS, & CO., 104, Grafton Street, Dublin.

[*Price 1d.*]

[Bill 64.]

A

B I L L

TO

Remove the Disabilities of Roman Catholics to hold the
 Offices of Lord Chancellor of Great Britain and Lord
 Lieutenant of Ireland. A.D. 1890.

BE it enacted by the Queen's most Excellent Majesty, by and
 with the advice and consent of the Lords Spiritual and
 Temporal, and Commons, in this present Parliament assembled,
 and by the authority of the same, as follows:

- 5 1. So much of the twelfth section of the Act passed in the tenth
 year of the reign of King George the Fourth, chapter seven, as
 applies— 10 Geo. 4.
c. 7. in part
repealed.

(a.) to the office of Lord High Chancellor or Lord Keeper or
 Lord Commissioner of the Great Seal of Great Britain; or

- 10 (b.) to the office of Lord Lieutenant or Lord Deputy or other
 chief governor or governors of Ireland,
 is hereby repealed.

2. Every subject of Her Majesty shall, after the *passing of this*
Act, be eligible to hold and enjoy the said offices or any of them
 15 without reference to his religious belief.

All subjects of
 Her Majesty
 qualified for
 offices of Lord
 Chancellor of
 Great Britain
 and Lord
 Lieutenant of
 Ireland.

3. In case the office of Lord High Chancellor or Lord Keeper or
 Lord Commissioner of the Great Seal of Great Britain shall be held
 by any person not being a member of the Church of England, the
 following provisions shall have effect:

Ecclesiastical
 patronage
 and official
 trusts of Lord
 Chancellor
 when not a
 member of
 Church of
 England.

- 20 (1.) Any right of presentation to any ecclesiastical benefice
 belonging to such office shall, while the office shall be so held
 as aforesaid, devolve upon and be exercised by such person or
 persons as Her Majesty may by Sign Manual appoint to
 exercise the same.

[Bill 4.] +

A.D. 1890.

(2.) The duties of trustee of any institution or endowment, of which the holder of such office is, by virtue of his office, trustee, shall, if the institution or endowment has been established or is maintained exclusively for the benefit of members of the Church of England, be performed while the office shall be so 5 held as aforesaid by such judge of the Supreme Court of Judicature, being a member of the Church of England, as Her Majesty may by Sign Manual for the time being appoint to perform the same.

Short title of
Act.

4. This Act may be cited as the Religious Disabilities Removal 10
Act, 1891.

Religious Disabilities Removal.

A

B I L L

To remove the Disabilities of Roman Catholics to hold the Offices of Lord Chancellor of Great Britain and Lord Lieutenant of Ireland.

(*Prepared and brought in by*
Mr. Gladstone, Mr. Campbell-Bannerman,
Mr. John Morley, Sir Horace Davey,
and Mr. Asquith.)

Ordered, by the House of Commons, to be Printed,
26 November 1890.

PRINTED BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
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and 32, Abingdon Street, Westminster, S.W.; or
ADAM and CHARLES BLACK, 6, North Bridge, Edinburgh; or
HODGES, FREGGIS & CO., 104, Grafton Street, Dublin.

[*Price 3d.*]

[Bill 4.] +—

A

B I L L

TO

Remove certain Grievances of the Nonconformists under the Marriage and Burials Acts. A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5

PART I.

PROVISIONS AS TO MARRIAGE WITHOUT REGISTRAR.

1. The superintendent registrar in every district shall cause to be placed in some conspicuous part in the interior of every building registered for the solemnisation of marriages therein within his district a notice, in a position approved of by the minister at the time of affixing such notice, in the words following "Marriages may be solemnised in this chapel."

Notice to
be placed
within
building.

2. From and after the placing of such notice in the interior of such registered building, it shall be lawful for the minister thereof, or some other lawful minister appointed in his stead, to solemnise marriages without the presence of the registrar ; but nothing herein contained shall make it obligatory on any minister to solemnise any marriage.

Legalisation
of marriages
without the
registrar.

3. Every certificate or licence for marriage issued by the superintendent registrar shall state the name and locality of the particular church or registered building wherein the marriage shall be solemnised ; and such marriage shall not be solemnised in any other church or registered building without the cancellation of such certificate or licence and the issue of a fresh certificate or licence to be obtained from the superintendent registrar, and for which he shall be entitled to charge a fee of *two shillings and sixpence*.

Place of
marriage to
be specified
in licence.

[Bill 19.]

A

A.D. 1891.

Marriage to
take place
within three
months of
issue of
certificate.

4. After the issue by a superintendent registrar of his certificate or license for the marriage of any two persons as aforesaid, and within *three calendar months* from the date of such certificate or license it shall be lawful for the clergyman or minister of the church or registered building in which it is stated in such certificate or license that the marriage is to be solemnised, or for such other clergyman or minister as may be duly appointed in his stead, to solemnise the marriage between the parties who are mentioned in such certificate or license, according to such form and ceremony as he shall think fit to adopt. 5 10

Time and
manner of
marriage.

5. Provided nevertheless, that every such marriage shall be solemnised with open doors between the hours of *eight* in the forenoon and *five* in the afternoon, in the presence of some clergyman or lawful minister, and of two or more credible witnesses.

Certificate to
be handed to
officiating
minister.

6. Before any marriage is solemnised the parties to be married shall produce and hand over to, or cause to be handed over to, the clergyman or minister about to solemnise the same the certificate or licence for such marriage obtained from the superintendent registrar according to the provisions of the Act of the sixth and seventh years of the reign of King William the Fourth, chapter eighty-five; and if it shall appear to the clergyman or minister that more than three calendar months have elapsed from the date of such certificate or licence, it shall not be lawful for him to solemnise such marriage. 15 20

Notice of
cancellation
of certificate
to be given
to minister.

7. If after three calendar months have elapsed from the date of the issue of any certificate or licence for marriage, the same has not been returned to the superintendent registrar, he shall give notice to the clergyman or minister of the church or registered building specified in such certificate or licence, that the said certificate or license is cancelled, and that it will not be lawful for him to solemnise the marriage of any parties presenting such certificate. 25 30

Certificate to
be filled up
by officiating
minister and
sent to
superinten-
dent regis-
trar.

8. Every clergyman or minister shall, immediately after he has solemnised any marriage, register in duplicate, upon forms to be supplied for the purpose by the superintendent registrar, the several particulars relating to that marriage according to the form of Schedule A. to this Act annexed. And every such form shall be signed by such clergyman or minister and by the parties married and by two witnesses. And the said clergyman or minister shall give to the parties married one of such duplicate forms, and shall within twenty-four hours after he has solemnised such marriage forward to the superintendent registrar by post in a registered envelope, for which no stamp or fee shall be charged, the other of 35 40

such duplicate forms together with the certificate for that marriage issued by such superintendent registrar to the parties married, and indorsed by such clergyman or minister with the date of the marriage and his signature. A.D. 1891.

- 5 **9.** And the superintendent registrar shall enter in a register book to be kept [for such purpose with the other records of his office the said marriage certificate, together with the several particulars relating to the same, according to the form of Schedule A. to this Act annexed; and shall send the said duplicate registration form to the Registrar-General, who shall keep it with the other records of the General Register Office.

Superintendent registrar to keep certificate and send duplicate to Registrar-General.

- 15 **10.** The superintendent registrar shall at all reasonable times allow searches to be made of any register book in his keeping, and shall give a copy certified under his hand of any entry or entries in the same on payment of the fee herein-after mentioned, that is to say, for every search extending over a period of not more than one year the sum of *one shilling, and sixpence* additional for every additional year, and for every certified copy the sum of *two shillings and sixpence*.

Fees for searches.

- 20 **11.** It shall be lawful for any clergyman or minister who shall solemnise any marriage to ask of the parties intending to be married the several particulars herein required to be registered touching such marriage.

Power of person officiating to ask questions.

- 25 **12.** Register books of marriages shall no longer be required to be kept by clergymen of churches in the Church of England.

Clergymen need no longer keep registers.

- 30 **13.** If a building registered for the solemnisation of marriages ceases to be licensed as a place of religious worship, it shall be the duty of the proprietor or trustee at the time of such cesser to send by registered letter, for which no fee shall be charged, to the superintendent registrar notice of such cesser and the notice which is directed to be placed in the interior of such building, and thenceforth such building shall cease to be a building registered for the solemnisation of marriages; and it shall be lawful for the superintendent registrar to put such notices of such cesser within
35 and upon such building for any period not exceeding three months as he shall think fit, and also to insert such advertisements in the London Gazette and in such local papers as he shall think fit.

Provision in case of building ceasing to be used for religious worship. Penalties for neglect by minister.

- 40 **14.** Every person who shall refuse, or without reasonable cause omit, to register in the manner aforesaid any marriage solemnised by him, or shall solemnise any marriage contrary to the provisions herein-before enacted, shall be liable to a penalty not exceeding

Penalty for neglect by minister.

A.D. 1891. *five pounds* for every such offence, to be recovered on summary conviction before two justices under the provisions of the Summary Jurisdiction Acts.

PART II.

PROVISIONS RELATING TO AMENDMENT OF BURIAL LAWS.

5

Notice of
burials.
43 & 44 Vict.
c. 41.

15. After *the passing of this Act*, notwithstanding anything to the contrary contained in the Burial Laws Amendment Act, 1880, herein-after called the principal Act, or in any of the previous Acts thereby amended :

(1.) Twenty-four hours notice shall be deemed to be a legal 10
“notice of burial” as required by section one of the principal Act.

(2.) Section three of the principal Act shall be read as if the word “twelve” were substituted for the words “twenty-four.”

Right of
burial in
graveyard
of parish,
notwith-
standing
non-resi-
dence.

(3.) Where any relatives of the deceased person have been buried 15
in the graveyard of a particular parish or church, and the person having charge of or being responsible for the burial of the deceased person desires that such person shall be buried in the same place, or where such deceased person has expressed such desire, the burial shall be permitted in such graveyard, 20
notwithstanding that such deceased person was not at the time of decease or had not been prior thereto resident in the said parish.

Hours of
burials.

(4.) Any burials taking place under the provisions of the principal Act may take place between the hours of *ten o'clock* in the 25
forenoon and sunset during any part of the year.

Fees to be
payable to
person
officiating at
burial.

(5.) The fees (if any) payable under section five of the principal Act shall be payable to the person who performs the religious service, if any, over the deceased person, unless the person having the charge of or being responsible for the burial of 30
such deceased person shall otherwise decide.

Right to
have bell
tollled and
use of parish
appliances
and officials.

(6.) The relatives or persons having the charge of or being responsible for the burial of the deceased person shall, upon notice to that effect being given at the same time with the “notice of burial,” and upon the usual fees in that behalf being 35
paid, be entitled to have the bell of the church tollled at the time of such burial, and to have the use of any bier, planks, or other appliances belonging to the parish, and the sexton and gravediggers shall discharge in the usual way such duties as are obligatory upon them.

16. This Act may be cited as the Religious Equality Act, 1891, and shall come into operation *on the first day of October one thousand eight hundred and ninety-one.*

Short title
and com-
mencement
of Act.

17. This Act shall extend to the Channel Islands, but shall not
5 apply to Scotland or to Ireland.

Application
of Act.

18. This Act shall, so far as is not repugnant to the tenor thereof,
be construed as one with the Marriage and Registration Acts
passed in the sixth and seventh years of the reign of King William
the Fourth, chapter eighty-five and chapter eighty-six, and together
10 with all Acts amending the same or incorporated therewith, and
with the Burial Laws Amendment Act, 1880, and the previous
Acts as amended thereby.

Construction
of Act.

SCHEDULE A.

FORM OF ENTRY IN MARRIAGE REGISTER BY AUTHORISED MINISTER. (See SECTION 8.)
1892.—Marriages solemnised at *Dronfield Street Chapel*, in the parish of *Mary-le-bone*, in the county of *Middlesex*.

No.	When Married.	Name and Surname.	Age.	Condition.	Rank or Profession.	Residence at the Time of Marriage.	Father's Name and Surname.	Rank or Profession of Father.
	17 March 1892	William Hastings Sophia Ann Mitchell	Of full Age. 19	Bachelor Spinster	Carpenter —	3, South Street 17, High Street	Peter Hastings Geoffrey Mitchell	Upholsterer. Butcher.

Married in *Dronfield Street Chapel* according to the rites and ceremonies of the *Wesleyan Methodists* by licence or certificate by me

James Hollingshead, Authorised Minister.

This marriage was solemnised between us,

William Hastings,
Sophia Ann Mitchell,

In the presence of us,

John Hastings,
Geoffrey Mitchell.

The words and figures in italics in this schedule to be filled in as the case may be.

Religious Equality.

A

B I L L

To remove certain Grievances of the
Nonconformists under the Marriage
and Burials Acts.

(*Prepared and brought in by*
Mr. Concheare, Mr. William McArthur,
Mr. Seale Hayne, Mr. Alfred Thomas, and
Mr. Samuel Evans)

Ordered, by The House of Commons, to be Printed,
26 November 1890.

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88 and 90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., 14, Grafton Street, Dublin.

[*Price 1d.*]

[Bill 19.]

A
B I L L

TO

Provide for the Payment of Expenses to be incurred by
Returning Officers at Parliamentary Elections. A.D. 1890.

WHEREAS it is expedient to amend the law relating to the expenses and charges of returning officers at parliamentary elections in Scotland :

Be it therefore enacted by the Queen's most Excellent Majesty,
5 by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. This Act shall be construed as one with the Ballot Act, 1872, Short title.
the Elections (Returning Officers) Act, 1885, and the Corrupt
10 Practices Prevention Act, 1883, and the Returning Officers (Scotland) Act, 1886, and may be cited as Parliamentary Elections (Scotland) Act, 1891.

2. The Parliamentary Elections Returning Officers Expenses Act repealed.
(Scotland) Act, 1878, is hereby repealed.

15 3. This Act shall extend to Scotland only, and only to parliamentary elections. Construction of Act.

4. The returning officer at an election shall be entitled to his reasonable charges not exceeding the sums mentioned in the First Schedule to this Act, in respect of services and expenses of the
20 several kinds mentioned in the said schedule, which have been properly rendered or incurred by him for the purposes of the election ; and he shall not be entitled to payment for any other services or expenses, other than the before-mentioned charges, or at any greater rates than as in the said schedule mentioned, any law or usage to
25 the contrary notwithstanding. Payments to returning officers.

5. From and after *the passing of this Act* all expenses legally incurred by a returning officer in conducting a parliamentary election in any county or borough shall be defrayed as follows :— Payment of expenses of returning officers at elections.

(1.) In a county, as soon as may be after an election has taken
30 place, and within twenty-one days after the day on which the
[Bill 36.] A

A.D. 1890.

46 & 47 Vict.
c. 51.

declaration of the poll is made, the returning officer shall (notwithstanding anything to the contrary contained in the Corrupt Practices Prevention Act, 1883, or any other Act) transmit to the clerk of supply of the county a detailed account showing the amounts of all the charges claimed by him in 5 respect of the election, and the county council shall cause payment of the account to be made out of the funds in their hands for the purpose of defraying the expenses of the annual registration under and in terms of the provisions of the forty-first section of the County Voters Registration (Scotland) 10 Act, 1861, and when the amount of the account shall exceed the amount of funds in their hands, the said county council shall cause the amount of such excess to be assessed and levied on the lands and heritages within such county, exclusive of any lands and heritages within the parliamentary bounds of any 15 burgh returning or contributing to return a member to Parliament, according to the yearly rent or value of such lands and heritages, and to be collected along with the assessment for the expenses of annual registration under and in terms of the forty-first section of the County Voters Registration (Scotland) 20 Act, and along with the assessment for any other county rate for the current year, and such assessment shall in future be levied in the same manner as the assessment for annual registration under the said forty-first section of the County Voters Registration (Scotland) Act. 25

Where a county is divided into parliamentary divisions, such charges for each such parliamentary division shall be payable in all respects as if the election were for a member for the whole county.

- (2.) In a burgh as soon as may be after an election has taken 30 place, and within twenty-one days after the day on which the declaration of the poll is made, the returning officer shall (notwithstanding anything to the contrary contained in the Corrupt Practices Prevention Act, 1883, or any other Act) transmit to the town clerk a detailed account showing the 35 amounts of all the charges claimed by him in respect of the election, and the magistrates shall cause payment of the account to be made out of the funds in their hands for the purpose of defraying the expenses of the annual registration under and in terms of the provisions of the forty-third section 40 of the Registration of Voters (Scotland) Act, 1856; and where the amount of the account shall exceed the amount of funds

46 & 47 Vict.
c. 51.

A.D. 1890.

in their hands, the said magistrates shall cause the amount of such excess to be apportioned upon the parishes within such burgh according to the yearly rent or value thereof, and to be assessed and levied along with the assessment for annual registration under and in terms of the forty-third section of the Registration of Voters (Scotland) Act, 1856, and with the assessment for the relief of the poor for the current year within such parishes respectively, and such assessment shall in future be levied in the same manner as the assessment for annual registration under the said forty-third section of the Registration of Voters (Scotland) Act, 1856, and of any Act or Acts amending the same.

Where a burgh is divided into parliamentary divisions, such charges for each such parliamentary division shall be payable in all respects as if the election were for a member for the whole burgh.

6. The right of applying for the taxation of returning officers charges as provided by section four of the Parliamentary Elections (Returning Officers) Act, 1886, shall on and after the passing of this Act be vested in the rating authority by whom the said charges are to be paid.

Taxation of charges.

7. Nothing in the above-mentioned provisions shall prevent the employment by the returning officer of special steamers or boats for the purposes of an election in any constituency having a polling place or polling places so situated as not to be accessible except by sea; but the expenses thereby incurred shall be included in the returning officer's account, and shall be subject to taxation as aforesaid.

Provision for special steamers.

8. It shall be the duty of the returning officer, so far as practicable, to make use of ballot boxes, fittings, and compartments provided for municipal or school board elections, and the court, upon taxation of his accounts, shall have regard to the provisions of this section.

Notices to be given by returning officer.

9. Where a returning officer is empowered to appoint a deputy, he may pay such deputy according to the scale set forth in the schedule to this Act annexed, and such payments shall be allowed as expenses properly incurred by the returning officer within the meaning of the eighth section of the Ballot Act, 1872.

Appointment of a deputy returning officer.

10. No appointment of a deputy or of any other officer appointed by a returning officer shall fail by reason of the death or disability of the returning officer subsequent to the issue of the notice of the election.

Death or disability of returning officer.

A.D. 1890. **11.** Nothing in this Act shall apply to an election for any
Saving. university or combination of universities.

Definitions. **12.** In this Act the following words and expressions shall have
the meaning hereby assigned to them, unless there be something in
the context repugnant thereto (that is to say): 5

“County” shall include a division of a county, but shall not
include a county of a city or county of a town.

“Burgh” shall include a group of burghs returning a member to
Parliament.

“Town council” means the governing municipal authority in 10
any burgh.

“Parliamentary division” means a division of a county or
burgh within the meaning of the Redistribution of Seats Act,
1885.

SCHEDULES.

FIRST SCHEDULE.

CHARGES OF RETURNING OFFICERS.

- 5 The following are the maximum charges to be made by the returning officer, but the charges are in no case to exceed the sums actually and necessarily paid or payable.

PART I.—COUNTIES AND DISTRICTS OR GROUPS OF BURGHS.

		£	s.	d.	
	For preparing and publishing the notice of election - -				The actual outlay not exceeding 2 <i>l.</i> 2 <i>s.</i>
10	For travelling to and from the place of nomination, or to and from the place where the poll is declared, at a contested election, per mile.	0	1	0	No travelling expenses to be allowed beyond the limits of Scotland.
15	For hire or necessary fitting up of rooms or buildings for polling, or expense of or damage caused by use of such rooms or buildings.				The actual outlay not exceeding 7 <i>l.</i> 7 <i>s.</i> for each polling station.
	For constructing each new polling station, with its fittings and compartments, &c.				The actual outlay not exceeding 7 <i>l.</i> 7 <i>s.</i> for each polling station.
20	For each ballot box required to be purchased - -				The actual outlay not exceeding 1 <i>l.</i> 1 <i>s.</i>
	For the use of each ballot box, when hired - - -				The actual outlay not exceeding 2 <i>s.</i> 6 <i>d.</i>
	For stationery at each polling station - - -				The actual outlay not exceeding 2 <i>s.</i> 6 <i>d.</i>
25	For printing and providing ballot papers, per thousand				The actual outlay not exceeding 1 <i>l.</i>
	For each new stamping instrument - - -				Actual outlay not exceeding 10 <i>s.</i>
30	For each presiding officer - - - -	3	3	0	If the presiding officer is obliged to leave home, or to be absent from the returning burgh of the constituency in order to perform his duties in connexion with the election, a further fee of 1 <i>l.</i> 1 <i>s.</i> shall be allowed him for each night he is absent, providing the polling booth is over ten miles from his usual place of residence.
35					
40					

	£	s.	d.	
For one clerk at each polling station - - -	1	1	0	If the clerk is obliged to leave home, or to be absent from the returning burgh of the constituency in order to perform his duties in connexion with the election, a further fee of 10s. shall be allowed him for each night he is absent. 5
For an additional clerk at a polling station, for every number of 500 voters or fraction thereof beyond the first 500 assigned to such station.	1	1	0	15
For every person employed in counting votes, not exceeding eight such persons where the number of registered electors does not exceed 4,000, and one for every additional 1,000 electors or fraction thereof.	1	1	0	
For preparing and publishing notice of election agent, for each candidate.				The actual outlay not exceeding 1l. 1s. 20
For preparing and publishing notice of sub-agents, for each candidate. And 10s. for each sub-agent named in addition to the first.				The actual outlay not exceeding 1l. 1s. 25
For making the return to the clerk of the Crown - -				The actual outlay not exceeding 1l. 1s.
For the preparation and publication of notices (other than those herein provided for).				Not exceeding for the whole of such notices 20l., and 1l. for every additional 1,000 electors above 3,000. 30
For conveyance of ballot boxes to and from the polling stations, where these cannot be sent along with the presiding officers or clerks, per mile.	0	1	0	35
For professional and other assistance in and about the conduct of the election.				In a contested election, not exceeding 20l., and an additional 1l. for every 1,000 registered electors or fraction thereof above 3,000 and up to 10,000, and 2l. for every 1,000 or fraction thereof above 10,000. 40 In an uncontested election, one half of the above sums. 45

		£ s. d.	
	For travelling expenses of presiding officers and clerks, per mile.	0 1 0	No travelling expenses to be allowed beyond the limits of the county or district of burghs.
5			
	For services and expenses in relation to receiving and advertising accounts of election expenses in respect of each candidate.		The actual outlay not exceeding 4 <i>l.</i> 4 <i>s.</i>
10	For all other expenses - - - -		In a contested election, not exceeding 10 <i>l.</i> In an uncontested election, nil.

PART II.—BURGHES.

15 This part of the schedule applies to all burghs not included in Part I. of this Schedule.

	For preparing and publishing the notice of election - -	£ s. d.	The actual outlay not exceeding 2 <i>l.</i> 2 <i>s.</i>
20	For travelling to and from the place of nomination, or to or from the place where the poll is declared, at a contested election, per mile.	0 1 0	(No travelling expenses to be allowed beyond the limits of Scotland.)
25	For hire or necessary fitting up of rooms or buildings for polling or expense of a damage caused by use of such rooms or buildings.		The actual outlay not exceeding 3 <i>l.</i> 3 <i>s.</i> for each polling station containing two compartments, and 2 <i>l.</i> 2 <i>s.</i> for each additional compartment where more than two are used.
30			
35	For constructing each new polling station, with its fittings and compartments, &c.		The actual outlay not exceeding 7 <i>l.</i> 7 <i>s.</i> for each polling station containing two compartments, and 1 <i>l.</i> 1 <i>s.</i> for such additional compartment when more than two are used.

	£	s.	d.	
For each ballot box required to be purchased - - -				The actual outlay not exceeding 1 <i>l.</i> 1 <i>s.</i>
For the use of each ballot box when hired - - -				The actual outlay not exceeding 2 <i>s.</i> 6 <i>d.</i> 5
For conveyance of ballot boxes to and from the polling stations, where these cannot be sent along with the presiding officers or clerks, per mile.	0	1	0	
For stationery at each polling station - - -				The actual outlay not exceeding 5 <i>s.</i> 10
For printing and providing ballot papers, per thousand -	0	10	0	
For each stamping instrument - - -				The actual outlay not exceeding 10 <i>s.</i>
For publishing notice of election agent for each candidate -				The actual outlay not exceeding 1 <i>l.</i> 1 <i>s.</i> 15
For each presiding officer - - -	3	3	0	
For one clerk at each polling station - - -	1	1	0	
For an additional clerk at a polling station, for every number of 500 voters or fraction thereof beyond the first 500 assigned to such station.	1	1	0	
For every person employed in counting votes, not exceeding eight such persons when the number of registered electors does not exceed 4,000, and one for every additional 1,000 electors or fraction thereof.	1	1	0	20
For making the return to the clerk of the Crown - -				The actual outlay not exceeding 1 <i>l.</i> 1 <i>s.</i> 25
For the preparation and publication of notices (other than those herein provided for).				Not exceeding the whole of such notices 10 <i>l.</i> , and 1 <i>l.</i> for every additional 2,000 electors above 5,000. 30
For professional and other assistance in and about the conduct of the election.				In a contested election, not exceeding 20 <i>l.</i> , and an additional 1 <i>l.</i> for every 1,000 registered electors or fraction thereof above 4,000 and up to 10,000, and 2 <i>l.</i> additional for every 1,000 or fraction thereof above 10,000. In an uncontested election one half of the above sums. 35
For travelling expenses of presiding officers and clerks, per mile.	0	1	0	No travelling expenses to be allowed beyond the limits of the sheriffdom. 45

	For services and expenses in relation to receiving and publishing accounts of election expenses in respect of each candidate.	The actual expenses not exceeding 4 <i>l.</i> 4 <i>s.</i>
5	For all other expenses - - - - -	In a contested election, not exceeding 10 <i>l.</i> In an uncontested election, nil.

NOTE to PARTS I. and II. of SCHEDULE I.—The above sums are the aggregate charges, the amount of which is to be apportioned among the several candidates or other persons liable for the same.

The necessary printed copies of the register of voters required for polling shall be supplied by the county and burgh authorities respectively without charge.

SECOND SCHEDULE.

		£	s.	d.
15	(1.) At a contested election, for every thousand, or part of a thousand, electors in the constituency.	1	1	0
	(2.) At an uncontested election, for every thousand, or part of a thousand, electors.	0	10	0

Returning Officers' Expenses (Scotland).

A

B I L L

To provide for the Payment of Expenses to be incurred by Returning Officers at Parliamentary Elections.

(Prepared and brought in by
*Mr. Eslemont, Sir George Trevelyan,
Mr. Marjoribanks, Dr. Farguharson,
Mr. Mackintosh, Mr. M'Leod, and
Mr. Munro-Ferguson*)

*Ordered, by The House of Commons, to be Printed,
26 November 1890.*

PRINTED BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE & SPOTTISWOODE, East Harding Street, Fleet Street, E.C.,
and 35, Abingdon Street, Westminster, S.W.; or
ADAM & CHARLES BLACK, 6, North Bridge, Edinburgh; or
HODGES, FIGGIS, & Co., 104, Grafton Street, Dublin.

[Price 1½d.]

[Bill 36.]

A

B I L L

TO

Regulate the Charges of Returning Officers at Parliamentary Elections in Scotland. A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5 **1.** This Act shall be construed as one with the Ballot Act, 1872, the Parliamentary Elections Returning Officers Expenses (Scotland) Act, 1878, the Parliamentary Elections (Returning Officers) Act, 1885, the Returning Officers (Scotland) Act, 1886, and the Corrupt Practices Prevention Act, 1883, and may be cited as the Returning
10 Officers (Scotland) Act, 1891. Short title.

2. This Act shall extend to Scotland only, and only to parliamentary elections, but shall not apply to an election for any university or combination of universities. Application of Act.

3. The returning officer at an election shall be entitled to his reasonable charges not exceeding the sums mentioned in the schedule to this Act, in respect of services and expenses of the several kinds mentioned in the said schedule, which have been properly rendered or incurred by him for the purposes of the election ; and save as herein-after mentioned he shall not be entitled to payment for any services or expenses, other than the before-mentioned charges, or at any greater rates than as in the said schedule mentioned, any law or usage to the contrary notwithstanding. Payments to returning officers.

4. Nothing in the above-mentioned provisions shall prevent the employment by the returning officer of special steamers or boats for the purposes of an election in any constituency having a polling place or polling places so situated as not to be accessible except by Provision for special steamers.

[Bill 249.]

A

A.D. 1891. sea; but the expenses thereby incurred shall be included in the returning officer's account, and shall be subject to taxation.

Use of
ballot boxes,
&c. provided
for other
elections.

5. It shall be the duty of the returning officer, so far as practicable, to make use of ballot boxes, fittings, and compartments provided for county council, municipal, or school board elections, 5 and of sheriff court and municipal buildings, and the auditor, upon taxation of returning officers accounts, shall have regard to the provisions of this section.

Death or
disability of
returning
officer.

6. No appointment of a deputy or of any other officer appointed by a returning officer shall fail by reason of the death or disability 10 of the returning officer subsequent to the issue of the notice of the election.

SCHEDULES.

SCHEDULE.

CHARGES OF RETURNING OFFICERS.

5 The following are the maximum charges to be made by the returning officer, but the charges are in no case to exceed the sums actually paid or payable,

PART I.—COUNTIES AND DISTRICTS OR GROUPS OF BURGHS.

	For publishing the notice of election and supplying the nomination papers.	The actual outlay not exceeding 2 <i>l.</i> 2 <i>s.</i>
10	For travelling to and from the place of nomination, or to and from the place where the poll is declared at a contested election, per mile.	£ <i>s.</i> <i>d.</i> 0 1 0 No travelling expenses to be allowed beyond the limits of the sheriffdom.
15	For hire or necessary fitting up of rooms or buildings for polling, or expense of or damage caused by use of such rooms or buildings,	The actual outlay not exceeding 3 <i>l.</i> 3 <i>s.</i> for each polling station where the number of voters does not exceed 600, and 2 <i>l.</i> 2 <i>s.</i> for each additional compartment required for each additional 600 voters or fraction of that number.
20	or	
25	For constructing each new polling station, with its fittings and compartments, &c.	The actual outlay not exceeding 7 <i>l.</i> 7 <i>s.</i> for each polling station.
	For each ballot box required to be purchased -	The actual outlay not exceeding 15 <i>s.</i>
30	For the use of each ballot box, not being the property of a public authority, when hired.	The actual outlay not exceeding 2 <i>s.</i> 6 <i>d.</i>
	For stationery in each compartment of each polling station -	The actual outlay not exceeding 2 <i>s.</i> 6 <i>d.</i>
	For printing and providing ballot papers, per thousand -	The actual outlay not exceeding 1 <i>l.</i>
35	For each new stamping instrument - - -	The actual outlay not exceeding 15 <i>s.</i>
	For altering dies that have been used within seven years, or repairing stamping instruments.	The actual outlay not exceeding 3 <i>s.</i> for each instrument.

For each presiding officer - - - - -	£ s. d. 3 3 0	If the presiding officer is obliged to leave home in order to perform his duties in connexion with the election, a further fee of 1 <i>l.</i> 1 <i>s.</i> shall be allowed him for each night he is absent.	5
At each polling station there shall be one presiding officer for the first 600 voters, and an additional presiding officer for each additional 600 voters or fraction of that number beyond the first 600.			
For one clerk to each presiding officer - - - - -	£ s. d. 1 1 0	If the clerk is obliged to leave home, in order to perform his duties in connexion with the election, a further fee of 10 <i>s.</i> shall be allowed him for each night he is absent.	10
For every person employed in counting votes, not exceeding four such persons where the number of registered electors does not exceed 4,000, and one for every additional 2,000 electors or fraction thereof.	£ s. d. 1 1 0		20
For publishing notice of election agent, for each candidate -		The actual outlay not exceeding 1 <i>l.</i> 1 <i>s.</i>	25
For publishing notice of sub-agents, for each candidate -		The actual outlay not exceeding 1 <i>l.</i> 1 <i>s.</i>	
And 10 <i>s.</i> for each sub-agent named in addition to the first.			
For making the return to the clerk of the Crown - - - - -		The actual outlay not exceeding 1 <i>l.</i> 1 <i>s.</i>	30
For the publication of notices (other than those herein provided for).		Not exceeding for the whole of such notices 10 <i>l.</i> , and 1 <i>l.</i> for every additional 2,000 electors above 5,000.	35
For conveyance of ballot boxes to and from the polling stations, where these cannot be sent along with the presiding officers or clerks, per mile.	£ s. d. 0 1 0.		
For professional and other assistance in and about the conduct of the election.		In a contested election, not exceeding 20 <i>l.</i> , and an additional 1 <i>l.</i> for every 1,000 registered electors or fraction thereof above 6,000. In an uncontested election, one half of the above sums.	40 45
For travelling expenses of presiding officers and clerks, per mile.	£ s. d. 0 1 0	No travelling expenses to be allowed beyond the limits of the sheriffdom.	50

For publishing and advertising accounts of election expenses in respect of each candidate.	The actual outlay not exceeding 4 <i>l.</i> 4 <i>s.</i>
For all other expenses - - - - -	In a contested election, not exceeding 10 <i>l.</i> In an uncontested election, nil.

PART II.—BURGHES.

This part of the Schedule applies to all burghs not included in Part I. of this Schedule.

For publishing the notice of election and supplying the nomination papers,	The actual outlay not exceeding 2 <i>l.</i> 2 <i>s.</i>
10 For travelling to and from the place of nomination, or to or from the place where the poll is declared, at a contested election, per mile.	£ s. d. 0 1 0 (No travelling expenses to be allowed beyond the limits of the sheriffdom.)
15 For hire or necessary fitting up of rooms or buildings for polling or expense of or damage caused by use of such rooms or buildings,	The actual outlay not exceeding 3 <i>l.</i> 3 <i>s.</i> for each polling station where the number of voters does not exceed 600, and 2 <i>l.</i> 2 <i>s.</i> for each additional compartment required for each additional 600 voters or fraction of that number.
20 or,	
25 For constructing each new polling station, with its fittings and compartments, &c.	The actual outlay not exceeding 7 <i>l.</i> 7 <i>s.</i> for each polling station containing two compartments where the number of voters does not exceed 1,400, and 1 <i>l.</i> 1 <i>s.</i> for each additional compartment when more than two are used.
30	
35 For each ballot box required to be purchased - - -	The actual outlay not exceeding 15 <i>s.</i>
For the use of each ballot box, not being the property of a public authority, when hired.	The actual outlay not exceeding 2 <i>s.</i> 6 <i>d.</i>

For conveyance of ballot boxes to and from the polling stations, where these cannot be sent along with the presiding officers or clerks, per mile.	£ s. d. 0 1 0	
For stationery in each compartment of each polling station -	The actual outlay not exceeding 2s. 6d.	5
For printing and providing ballot papers, per 1,000 -	The actual outlay not exceeding 1l.	
For each new stamping instrument -	The actual outlay not exceeding 15s.	10
For altering dies that have been used within seven years, or repairing stamping instruments.	The actual outlay not exceeding 3s. for each instrument.	
For publishing notice of election agent for each candidate	The actual outlay not exceeding 1l. 1s.	15
For each presiding officer -	£ s. d. 3 3 0	
At each polling station there shall be one presiding officer for the first 600 voters, and an additional presiding officer for each additional 600 voters or fraction of that number beyond the first 600.		20
For one clerk to each presiding officer -	£ s. d. 1 1 0	
For every person employed in counting votes, not exceeding four such persons when the number of registered electors does not exceed 4,000, and one for every additional 2,000 electors or fraction thereof.	£ s. d. 1 1 0	25
For making the return to the clerk of the Crown -	The actual outlay not exceeding 1l. 1s.	
For the publication of notices (other than those herein provided for).	Not exceeding for the whole of such notices 10l., and 1l. for every additional 2,000 electors above 5,000.	30
For professional and other assistance in and about the conduct of the election.	In a contested election, not exceeding 20l., and an additional 1l. for every 1,000 registered electors or fraction thereof above 6,000. In an uncontested election one half of the above sums.	35 40
For travelling expenses of presiding officers and clerks, per mile.	£ s. d. 0 1 0 No travelling expenses to be allowed beyond the limits of the sheriffdom.	45

For publishing and advertising accounts of election expenses in respect of each candidate.	The actual outlay not exceeding 4 <i>l.</i> 4 <i>s.</i>
For all other expenses - - - - -	In a contested election, not exceeding 10 <i>l.</i> In an uncontested election, nil.

5

NOTE to PARTS I. and II. of SCHEDULE.—The above sums are the aggregate charges, the amount of which is to be apportioned among the several candidates or other persons liable for the same.

10 The necessary printed copies of the register of voters required for polling shall be supplied by the county and burgh authorities respectively without charge.

Returning Officers (Scotland).

A

B I L L

To regulate the Charges of Returning
Officers at Parliamentary Elections
in Scotland.

(Prepared and brought in by
*The Lord Advocate and Mr. Solicitor-General
for Scotland.*)

*Ordered, by The House of Commons, to be Printed,
16 March 1891.*

PRINTED BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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KYLE and SPOTTISWOODE, East Harding Street, Fleet Street, E.C.,
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JOHN MACKENZIE & Co., 19, Hanover Street, Edinburgh, and
89 and 90, West Nile Street, Glasgow; or
HODGERS, FRIGGIE, & Co., 104, Grafton Street, Dublin.

[*Price 1d.*]

[Bill 249.]

A

B I L L

[AS AMENDED IN COMMITTEE]

TO

Regulate the Charges of Returning Officers at Parliamentary Elections in Scotland. A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5 1. This Act shall be construed as one with the Ballot Act, 1872, the Parliamentary Elections Returning Officers Expenses (Scotland) Act, 1878, the Parliamentary Elections (Returning Officers) Act, 1885, the Returning Officers (Scotland) Act, 1886, and the Corrupt Practices Prevention Act, 1883, and may be cited as the Returning
10 Officers (Scotland) Act, 1891. Short title.

2. This Act shall extend to Scotland only, and only to parliamentary elections, but shall not apply to an election for any university or combination of universities. Application of Act.

3. The returning officer at an election shall be entitled to his reasonable charges not exceeding the sums mentioned in the schedule to this Act, in respect of services and expenses of the several kinds mentioned in the said schedule, which have been properly rendered or incurred by him for the purposes of the election ; and save as herein-after mentioned he shall not be entitled to payment for any services or expenses, other than the before-mentioned charges, or at any greater rates than as in the said schedule mentioned, any law or usage to the contrary notwithstanding. Payments to returning officers.

4. Nothing in the above-mentioned provisions shall prevent the employment by the returning officer of special steamers or boats for the purposes of an election in any constituency having a polling place or polling places so situated as not to be accessible except by Provision for special steamers.

[Bill 290.]

A

A.D. 1891. — sea; but the expenses thereby incurred shall be included in the returning officer's account, and shall be subject to taxation.

Use of
ballot boxes,
&c. provided
for other
elections.

5. It shall be the duty of the returning officer for any parliamentary election, so far as practicable, to make use of ballot boxes, fittings, and compartments provided for county council, municipal, 5 or school board elections, and of sheriff court and municipal buildings, and the authorities in possession thereof shall be bound to allow such use, without any charge beyond what is necessary to make good damage done, and the auditor, upon taxation of returning officers accounts, shall have regard to the provisions of this section. 10

Death or
disability of
returning
officer.

6. No appointment of a deputy or of any other officer appointed by a returning officer shall fail by reason of the death or disability of the returning officer subsequent to the issue of the notice of the election.

SCHEDULES.

SCHEDULE.

CHARGES OF RETURNING OFFICERS.

5 The following are the maximum charges to be made by the returning officer, but the charges are in no case to exceed the sums actually paid or payable.

PART I.—COUNTIES AND DISTRICTS OR GROUPS OF BURGHS.

	For publishing the notice of election and supplying the nomination papers.	The actual outlay not exceeding 2 <i>l.</i> 2 <i>s.</i>
10	For travelling to and from the place of nomination, or to and from the place where the poll is declared at a contested election, per mile.	£ <i>s.</i> <i>d.</i> 0 1 0 No travelling expenses to be allowed beyond the limits of the sheriffdom.
15	For hire or necessary fitting up of rooms or buildings for polling, or expense of or damage caused by use of such rooms or buildings,	The actual outlay not exceeding 3 <i>l.</i> 3 <i>s.</i> for each polling station where the number of voters does not exceed 600, and 2 <i>l.</i> 2 <i>s.</i> for each additional compartment required for each additional 600 voters or fraction of that number.
20	or	
25	For constructing each new polling station, with its fittings and compartments, &c.	The actual outlay not exceeding 7 <i>l.</i> 7 <i>s.</i> for each polling station.
	For each ballot box required to be purchased - -	The actual outlay not exceeding 15 <i>s.</i>
30	For the use of each ballot box, not being the property of a public authority, when hired.	The actual outlay not exceeding 2 <i>s.</i> 6 <i>d.</i>
	For stationery in each compartment of each polling station -	The actual outlay not exceeding 2 <i>s.</i> 6 <i>d.</i>
	For printing and providing ballot papers, per thousand -	The actual outlay not exceeding 1 <i>l.</i>
35	For each new stamping instrument - - -	The actual outlay not exceeding 15 <i>s.</i>
	For altering dies that have been used within seven years, or repairing stamping instruments.	The actual outlay not exceeding 3 <i>s.</i> for each instrument.

For testing and repairing ballot boxes and stamping instruments borrowed from a public authority.	The actual outlay not exceeding 1 <i>l</i> .
For each presiding officer - - - - - At each polling station there shall be one presiding officer for the first 600 voters, and an additional presiding officer for each additional 600 voters or fraction of that number beyond the first 600.	£ s. d. 3 3 0 If the presiding officer is obliged to leave home in order to perform his duties in connexion with the election, a further fee of 1<i>l</i> 1<i>s</i>. shall be allowed him for each night he is absent. 5
For one clerk to each presiding officer - - - - -	£ s. d. 1 1 0 If the clerk is obliged to leave home, in order to perform his duties in connexion with the election, a further fee of 10<i>s</i>. shall be allowed him for each night he is absent. 10
For every person employed in counting votes, not exceeding eight such persons where the number of registered electors does not exceed 4,000, and one for every additional 1,000 electors or fraction thereof.	£ s. d. 1 1 0 15 25
For printing or advertising notices (other than those herein provided for).	Not exceeding for the whole of such notices 10<i>l</i>., and 1<i>l</i>. for every additional 1,000 electors above 5,000. 30
For conveyance of ballot boxes to and from the polling stations, where these cannot be sent along with the presiding officers or clerks, per mile.	£ s. d. 0 1 0
For professional and other assistance in and about the conduct of the election.	In a contested election, not exceeding 20<i>l</i>., and an additional 1<i>l</i>. for every 1,000 registered electors or fraction thereof above 6,000. In an uncontested election, one half of the above sums. 35
For travelling expenses of presiding officers and clerks, per mile.	£ s. d. 0 1 0 No travelling expenses to be allowed beyond the limits of the sheriffdom. 45
For the distribution and posting up of notices - - - - -	The actual outlay not exceeding 15 <i>l</i> . 50

	For publishing notices of election agents and sub-agents and abstracts of candidates' accounts of election expenses.	The sums actually disbursed for a single insertion in one newspaper.
5	For all other expenses - - - - -	In a contested election, not exceeding 10 <i>l</i> . In an uncontested election, nil.

PART II.—BURGHS.

This part of the Schedule applies to all burghs not included in Part I. of this Schedule.

10	For publishing the notice of election and supplying the nomination papers.	The actual outlay not exceeding 2 <i>l</i> . 2 <i>s</i> .
15	For travelling to and from the place of nomination, or to or from the place where the poll is declared, at a contested election, per mile.	£ s. d. 0 1 0 (No travelling expenses to be allowed beyond the limits of the sheriffdom.)
20	For hire or necessary fitting up of rooms or buildings for polling or expense of or damage caused by use of such rooms or buildings,	The actual outlay not exceeding 3 <i>l</i> . 3 <i>s</i> . for each polling station where the number of voters does not exceed 600, and 2 <i>l</i> . 2 <i>s</i> . for each additional compartment required for each additional 600 voters or fraction of that number.
25	or,	
30	For constructing each new polling station, with its fittings and compartments, &c.	The actual outlay not exceeding 7 <i>l</i> . 7 <i>s</i> . for each polling station containing two compartments where the number of voters does not exceed 1,400, and 1 <i>l</i> . 1 <i>s</i> . for each additional compartment when more than two are used.
35		
	For each ballot box required to be purchased - - -	The actual outlay not exceeding 15 <i>s</i> .
40	For the use of each ballot box, not being the property of a public authority, when hired.	The actual outlay not exceeding 2 <i>s</i> . 6 <i>d</i> .

For testing and repairing ballot boxes and stamping instruments borrowed from a public authority.	The actual outlay not exceeding 1 <i>l</i> .	
	£ s. d.	
For conveyance of ballot boxes to and from the polling stations, where these cannot be sent along with the presiding officers or clerks, per mile.	0 1 0	5
For stationery in each compartment of each polling station -	The actual outlay not exceeding 2 <i>s</i> . 6 <i>d</i> .	
For printing and providing ballot papers, per 1,000 -	The actual outlay not exceeding 1 <i>l</i> .	10
For each new stamping instrument - - - -	The actual outlay not exceeding 15 <i>s</i> .	
For altering dies that have been used within seven years, or repairing stamping instruments.	The actual outlay not exceeding 3 <i>s</i> . for each instrument.	15
	£ s. d.	
For each presiding officer - - - - -	3 3 0	
At each polling station there shall be one presiding officer for the first 600 voters, and an additional presiding officer for each additional 600 voters or fraction of that number beyond the first 600.		20
	£ s. d.	
For one clerk to each presiding officer - - - -	1 1 0	
	£ s. d.	
For every person employed in counting votes, not exceeding eight such persons when the number of registered electors does not exceed 4,000, and one for every additional 1,000 electors or fraction thereof.	1 1 0	25
For printing or advertising notices (other than those herein provided for).	Not exceeding for the whole of such notices 10 <i>l</i> ., and 1 <i>l</i> . for every additional 1,000 electors above 5,000.	30
For professional and other assistance in and about the conduct of the election.	In a contested election, not exceeding 20 <i>l</i> ., and an additional 1 <i>l</i> . for every 1,000 registered electors or fraction thereof above 6,000. In an uncontested election one half of the above sums.	35 40
	£ s. d.	
For travelling expenses of presiding officers and clerks, per mile.	0 1 0 No travelling expenses to be allowed beyond the limits of the sheriffdom.	45
For the distribution and posting up of notices - -	The actual outlay not exceeding 2 <i>l</i> .	

	For publishing notices of election agents and sub-agents and abstracts of candidates' accounts of election expenses.	The sums actually disbursed for a single insertion in one newspaper.
5	For all other expenses	In a contested election, not exceeding 10%. In an uncontested election, nil.

NOTE to PARTS I. and II. of SCHEDULE.—The above sums are the aggregate charges, the amount of which is to be apportioned among the several candidates or other persons liable for the same, but in the apportionment, care shall be taken that each candidate shall pay for the advertising of the notice or notices of his own election agents and sub-agents, and of the abstract of his own account of election expenses.

The necessary printed copies of the register of voters required for polling shall be supplied by the county and burgh authorities respectively without charge.

PART III.—SCALE OF PAYMENT TO DEPUTY RETURNING OFFICERS.

15

The fees prescribed by 48 & 49 Vict. c. 62.

Returning Officers (Scotland).

A

B I L L

[AS AMENDED IN COMMITTEE]

To regulate the Charges of Returning
Officers at Parliamentary Elections
in Scotland.

(*Prepared and brought in by
The Lord Advocate and Mr. Solicitor-General
for Scotland.*)

*Ordered, by The House of Commons, to be Printed,
22 April 1891.*

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JOHN MENZIES & CO., 12, Hanover Street, Edinburgh, and
88 and 90, West Nile Street, Glasgow; or
HODGES, FRODIP, & CO., 103, Grafton Street, Dublin.

[*Price 1d.*]

[Bill 290.]

A

B I L L

TO

Confer on County Councils in Scotland the power of maintaining and protecting Rights of Way, and otherwise to amend the Law relating to Rights of Way in Scotland. A.D. 1890.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5 1. This Act may be cited as the Rights of Way (Scotland) Act, Short title. 1891.

2. The words "county council" shall mean the council constituted in terms of the Local Government (Scotland) Act, 1889, of any county through which a right of way extends. The words "right
10 of way" shall mean the right which the public has to the use of a road, drove-road, bridle-path, or footpath, according to the law of Scotland.

3. From and after the *passing of this Act* county councils shall be bound, within their respective counties, to protect the rights of
15 way in which the public has acquired, or may hereafter acquire, a prescriptive use, and it shall be their duty to see that these rights of way are kept free from obstruction or encroachment, to the use of the public in all time coming, and where necessary to take legal proceedings for asserting or defending them.

20 4. From and after the *passing of this Act*, the duty of upholding rights of way, and making necessary repairs upon any road, drove-road, bridle-path, or footpath of which the public has a right of use, shall be and is hereby imposed on the county council of the county or counties through which such rights of way extend.

[Bill 127.]

A

A.D. 1890.

Railway
companies
and others
interfering
with a right
of way to
serve notices
upon county
councils.

5. After the *passing of this Act*, should any railway company, or the “promoters of any undertaking” as defined in the Lands Clauses Consolidation (Scotland) Act, 1845, wish to obtain or exercise parliamentary powers to enable them to close, enter upon, or interfere with the use of any right of way, or to purchase any lands over which or over part of which the public has a right of way, they shall be bound to give notice of their intention so to do to the county councils of the district or districts within which the right of way extends, in order that they may take such steps as may be deemed expedient to protect the interest of the public in the right of way, and the railway company or the “promoters of any undertaking” shall be bound to publish an accurate and detailed description of the rights of way in such notice three successive times in two of the principal newspapers circulating in the district through which the rights of way may extend. 15

Expenses to
be defrayed
out of assess-
ments levied
under the
Local
Government
(Scotland)
Act, 1889,
and this Act.

6. The expenses properly incurred by the county councils in the execution of this Act shall (in so far as the same are not recovered from others) be paid by the county council of the county within which are situate the lands over which the right of way in question extends out of the funds to be levied by them for general purposes, in terms of the Local Government (Scotland) Act, 1889; and any addition to the said assessments required for this purpose is hereby directed to be levied. 20

This Act not
to interfere
with the
right of
individuals
to raise
actions.

7. Nothing in this Act shall interfere with the rights of any member of the public or of a proprietor to raise actions in connexion with a right of way in any form or in any court according to the present practice in Scotland. 25

Rights of Way (Scotland).

A

B I L L

To confer on County Councils in Scotland the power of maintaining and protecting Rights of Way, and otherwise to amend the Law relating to Rights of Way in Scotland.

*(Prepared and brought in by
Mr. Buchanan, Mr. Bryce, Mr. Arthur Elliot,
Mr. Asker, Mr. D. Crawford,
Mr. Esslemont, Mr. Smeess Will,
and Mr. Birrell.)*

*Ordered, by The House of Commons, to be Printed,
28 November 1890.*

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ADAM and CHARLES BLACK, 6, North Bridge, Edinburgh; or
HODGKIN, FISCHER, & CO., 10½, Grafton Street, Dublin.

[*Price 4d.*]

[Bill 127.]

A

B I L L

TO

Enable County Councils in Scotland, on a report by the Sheriff, to sue Actions of Right of Way. A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5 1. This Act may be cited as the Rights of Way (Scotland) Act, 1891, and shall apply to Scotland only.

Short title and extent of Act.

10 2. Any three county electors of a county in Scotland (hereinafter referred to as the petitioners) may present a petition to the sheriff, praying him, under the provisions of this Act, to report to the county council of such county that a *prima facie* case has been made out that there exists a public right of way as alleged in the petition, and that it has been encroached on or obstructed.

Three county electors may petition sheriff to report to county council as to alleged right of way.

15 3. The petition, which shall be signed by the said county electors, and may be in the form of an ordinary petition in the sheriff court, shall set forth the names and designations of the proprietor or proprietors of the lands through which the public right of way is alleged to pass, or of the person or persons who are alleged to have caused any obstruction of or encroachment on the same.

Form, &c. of petition.

20 4.—(1.) The sheriff shall order the petition to be served on the proprietor or proprietors and person or persons named and designed as aforesaid, and also on such other proprietors or persons as he shall think proper.

Proceedings of sheriff.

(2.) In the event of no appearance being made, the sheriff shall make a report in terms of the prayer of the petition.

25 (3.) If any appearance is made the sheriff shall, without ordering defences or making up a record, proceed summarily to inquire into the facts alleged in the petition, and shall receive any statements,

[Bill 172.]

A.D. 1891. written or oral, or any documents which may be submitted to him by or on behalf of the petitioners, or by or on behalf of the parties appearing (herein-after referred to as the respondents).

The sheriff may, if he shall think fit, examine on oath any witness appearing on behalf of the petitioners or respondents. 5

(4.) If the sheriff shall be of opinion that a *prima facie* case has not been made out of the existence and obstruction of or encroachment on the public right of way alleged in the petition, he shall dismiss the petition, and shall find the petitioners jointly and severally liable in expenses, which may be taxed and recovered as in 10 an ordinary action in the sheriff court.

(5.) If the sheriff shall be of opinion that a *prima facie* case has been made out that a public right of way exists or has been obstructed or encroached upon as alleged, he shall report accordingly to the county council, and in that event the expenses 15 of the petitioners, which may be taxed as aforesaid, shall be deemed to be part of the expenses in any action instituted by the county council under the provisions of this Act: Provided always, that the petitioners shall have no claim against the county council for repayment of the said expenses unless the county council obtain 20 decree in an action instituted by them under the provisions of this Act.

(6.) Any decree or deliverance pronounced by the sheriff under the provisions of this Act shall be final, and not subject to review.

Proceedings
of county
council on
report of
sheriff.

5. If the sheriff shall report that there is a *prima facie* case as 25 herein-before provided, the county council shall, at a meeting of which special notice shall be given, take into consideration whether it is expedient, in the interests of the county, that an action shall be instituted to establish the alleged right of way, or to prevent the alleged obstruction or encroachment, and if they shall determine 30 that it is expedient, in the interests of the county, that such an action shall be instituted they shall give instructions accordingly, and the action, which shall be in the name of the county council, shall proceed as if it were an ordinary action in regard to a public right of way: Provided that nothing contained in this Act shall 35 prejudice the right of instituting such an action according to the present law and practice.

Expenses of
county
council.

6. Any sums expended by the county council in instituting and carrying on an action under the provisions of this Act, or for which they may become liable in respect of the expenses of the defenders 40 in such action, shall be payable out of the general purposes rate leviable by the county council.

7. Where a public right of way is alleged to pass through lands situated in more than one county, the provisions of this Act shall apply to the sheriff and county council of the county in the sheriff court of which a petition is presented under the provisions of this
 5 Act in the same manner, as nearly as may be, as if the said lands were wholly situated in that county.

A.D. 1891.

Where right of way alleged to pass through lands in more than one county.

8. The expression "county elector" means a county elector under the Local Government (Scotland) Act, 1889.

Definition.

Rights of Way (Scotland) (No. 2).

A

B I L L

To enable County Councils in Scotland,
on a report by the Sheriff, to sue
Actions of Right of Way.

(Prepared and brought in by
Sir Charles Dalrymple, Mr. James Campbell,
and Mr. Mark Stewart.)

*Ordered, by The House of Commons, to be Printed,
26 January 1891.*

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and 21, Drury Street, Glasgow; or
HODGES, FIGGIS, & Co., 104, Grafton Street, Dublin.

[Price 1s. 6d.]

[Bill 172.]

A

B I L L

TO

Amend the Law relating to Roads and Streets in Police Burghs in Scotland. A.D. 1890.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5 **1.** This Act may be cited as the Roads and Streets in Police Burghs (Scotland) Act, 1891. Short title.

2. It shall be lawful for the commissioners of any police burgh, at a meeting summoned for the purpose on not less than one month's notice by special advertisement in any newspaper published or circulating in the burgh, to resolve if they think fit to undertake the management and maintenance of the highways within the burgh, and it shall be lawful for the commissioners to agree with the county council of the county or counties within which the burgh is situated as to the terms upon which the highways within the burgh shall be transferred to the commissioners, and as to the cost of maintaining the highways in the neighbourhood of such burgh, and failing agreement the said terms shall be settled on summary application by the sheriff or sheriffs of the county or counties in which such burgh is situated, who shall take into consideration all the circumstances of the case, and whose decision shall be final ; and upon the parties agreeing as aforesaid, or upon the terms of transference being settled as aforesaid, the highways within the burgh shall be transferred to and vested in the commissioners, who shall have the entire management and control of the same, and shall possess the same rights of assessment, and other rights, powers, and privileges, and be subject to the same liabilities in reference to the highways (including the construction of new roads and bridges) therein as the local authority of any burgh under the Roads and Bridges (Scotland) Act, 1878, and any Act amending the same possesses and is liable to in reference to the highways (including as aforesaid), and also in reference

[Bill 12.]

Police burgh
may assume
management
of highways
within it.

A.D. 1890. to the streets within such burgh : Provided always, that any such resolution of the commissioners may be rescinded with the consent of and upon such terms as may be agreed upon with the county council, and thereupon the original rights, powers, and privileges and liabilities of the said county council in regard to the highways 5 within such burgh shall revive in full force and effect.

Extension
of burgh
boundaries.

3. If at any time after a settlement has been effected under this Act between the commissioners of any police burgh and any county council or county councils the boundaries of the said burgh are extended, it shall be lawful for the commissioners of the said burgh 10 to obtain the readjustment of the said terms of settlement either by entering into a new agreement with the said county council or county councils, or by an appeal to the sheriff or sheriffs, in the manner provided in section two of this Act.

Definitions.

4. In this Act the following words have the meanings herein-after 15 respectively assigned to them ; that is to say—

The word “ burgh ” in this Act and in the Roads and Bridges (Scotland) Act, 1878, and in any Act amending the same, shall, for the purposes of this Act, have the meaning assigned thereto in the Roads and Bridges (Scotland) Act, 1878, and shall also 20 include any police burgh the commissioners whereof shall resolve to undertake the management of the highways within the same :

The expression “ police burgh ” in this Act and in the Roads and Bridges (Scotland) Act, 1878, and in any Act amending the 25 same, shall have the meaning assigned thereto in the Roads and Bridges (Scotland) Act, 1878, and shall also include any populous place the commissioners of which have resolved to undertake the management of the highways within the same :

The word “ highway ” in this Act and in the Roads and Bridges 30 (Scotland) Act, 1878, and any Act amending the same, shall mean all highways within a police burgh at the date when the transference of the highways under this Act takes effect on the list of highways made up in terms of the Roads and Bridges (Scotland) Act, 1878, and all streets and roads within 35 a police burgh maintained by the commissioners of police, and also all streets which may afterwards be declared to be streets in terms of the one hundred and fifty-fourth section of the General Police Act of 1862, twenty-five and twenty-six Victoria, chapter one hundred and one. 40

Roads and Streets in Police Burghs (Scotland).

A

B I L L

To amend the Law relating to Roads
and Streets in Police Burghs in Scot-
land.

(*Prepared and brought in by*
Mr. Hugh Elliot, Mr. Asher, Mr. Barends,
Mr. Shewell Williams, and Mr. Sinclair.)

Ordered, by The House of Commons, to be Printed,
26 November 1890.

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and 21, Dury Street, Glasgow; or
H. DEES, Fergus & Co., 103, Grafton Street, Dublin.

[*Price ½d.*]

[Bill 12.]

A

B I L L

[AS AMENDED IN COMMITTEE]

TO

Amend the Law relating to Roads and Streets in Police Burghs in Scotland. A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5 1. This Act may be cited as the Roads and Streets in Police Burghs (Scotland) Act, 1891. Short title.

2. It shall be lawful for the commissioners of any police burgh, at a meeting summoned for the purpose on not less than one month's notice by special advertisement in any newspaper published or circulating in the police burgh, to resolve, if they think fit, to undertake the management and maintenance of the highways within the police burgh, and it shall be lawful for the commissioners to agree with the county council of the county or counties within which the police burgh is situated as to the terms upon which the highways within the police burgh shall be transferred to the commissioners, and failing agreement the said terms shall be settled summarily by the sheriff or sheriffs of the county or counties in which such police burgh is situated, who shall take into consideration all the circumstances of the case, including the cost of maintaining the highways in the neighbourhood of such police burgh, and whose decision shall be final; and upon the parties agreeing as aforesaid, or upon the terms of transference being settled as aforesaid, the highways within the police burgh shall, as from and after the fifteenth day of May next ensuing, but subject to the provisions of this Act, be transferred to and vested in the commissioners, who shall have the entire management and control of the same, and shall possess the same rights of assessment, and other rights, powers, and privileges, and be subject to the same liabilities in reference to the highways (including the construction

Police burgh may assume management of highways within it.

[Bill 350.]

A.D. 1891. of new roads and bridges) therein as the local authority of any burgh under the Roads and Bridges (Scotland) Act, 1878, and any Act amending the same possesses and is liable to in reference to the highways therein (including as aforesaid), and also in reference to the streets within such burgh: Provided always, that any such resolution of the commissioners may be rescinded with the consent of and upon such terms as may be agreed upon with the county council or county councils, and thereupon the original rights, powers, and privileges and liabilities of the said county council or county councils in regard to the highways within such police burgh shall revive in full force and effect. 5 10

Extension
of burgh
boundaries.

3. If at any time after a settlement has been effected under this Act between the commissioners of any police burgh and any county council or county councils the boundaries of the said burgh are extended, it shall be lawful for the commissioners of the said police burgh or for such county council or county councils to obtain the readjustment of the said terms of settlement either by entering into a new agreement, or by an appeal to the sheriff or sheriffs, in the manner provided in this Act. 15

Where
sheriffs differ
in opinion.

4. Where any matter falls to be determined under this Act by two sheriffs, and they shall differ in opinion, they shall report the case to the Lord Ordinary on the Bills in the Court of Session, whose decision shall be final. 20

Saving as to
road debt.

5. Nothing contained in this Act or done in pursuance thereof shall affect any allocation or liability for payment of road debt under the Roads and Bridges (Scotland) Act, 1878, or of the interest thereon. 25

Agreement
between
police com-
missioners
and county
council.

6. In the event of the commissioners of any police burgh not resolving to undertake the management and maintenance of highways as aforesaid within the police burgh, it shall be lawful for such commissioners to claim annually from the county council of the county within which such police burgh is situated a fair and reasonable contribution towards the expense of managing and maintaining such streets and roads within the police burgh as are maintained by the said commissioners; and it shall be lawful for the said county council, if in its opinion the said claim is a reasonable one, to agree with the said commissioners as to the amount of the said contribution, and to pay the amount so agreed upon to the commissioners out of the rate levied for the management and maintenance of highways within the division or district or parish (as the case may be) in which the said police burgh is situated. 30 35 40

7. In this Act—

A.D. 1891.

Definitions.

5 The expression “police burgh” means a populous place, the boundaries whereof have been fixed and ascertained under the provisions of the General Police and Improvement (Scotland) Act, 1862, or of the Act first therein recited, or have been determined by or under any charter or local Act.

The word “highway” shall have the same meaning as in the Roads and Bridges (Scotland) Act, 1878, and any Act amending the same.

Roads and Streets in Police Burghs (Scotland).

A

B I L L

[AS AMENDED IN COMMITTEE]

To amend the Law relating to Roads
and Streets in Police Burghs in
Scotland.

(*Prepared and brought in by*
Mr. Hugh Elliot, Mr. Asher, Mr. Barclay,
Mr. Stiness Will, and Mr. Sinclair.)

Ordered, by The House of Commons, to be Printed,
3 June 1891.

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88 and 90, West Nile Street, Glasgow; or
HODGES, FISHER, & Co., 104, Grafton Street, Dublin.

[*Price ½d.*]

[Bill 350.]

A¹

B I L L

TO

Make provision for paying off the British portion of the
Russian Dutch Loan.

A.D. 1891.

WHEREAS under Conventions made and signed at London on the nineteenth day of May one thousand eight hundred and fifteen and the sixteenth day of November one thousand eight hundred and thirty-one, and confirmed by the Acts specified in the
5 Second Schedule to this Act, Her Majesty's Government is liable and bound to the Government of His Imperial Majesty the Emperor of all the Russias to pay annual interest at the rate of five per cent., and an annual sum for a sinking fund of not less than one and not more than three per cent. in respect of a portion
10 amounting to twenty-five millions of Dutch florins (in this Act referred to as the British portion) of the Russian loan made in Holland through the intervention of the House of Hope and Company, and the payment of the said interest and sums for a sinking fund is, by the said Acts, charged on the Consolidated Fund of the
15 United Kingdom :

And whereas by means of the sinking fund part of the British portion of the loan has been repaid, and on the thirty-first of December one thousand eight hundred and ninety the residue of the British portion of the loan which remained outstanding
20 amounted to six millions two hundred and fifty thousand Dutch florins, equivalent at the then rate of exchange to about five hundred and sixteen thousand five hundred and twenty-nine pounds :

And whereas His said Imperial Majesty is desirous of repaying the said loan, and it is expedient that provision be made for payment
25 to him of the residue of the British portion of the loan.

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and
[Bill 354.]

A.D. 1891. Temporal, and Commons, in this present Parliament assembled,
and by the authority of the same as follows :

Power to
borrow for
payment off
of Russian
Dutch loan
of 1815.

1.—(1.) The Treasury may borrow from the National Debt Commissioners such money as may be required for the payment of the residue of the British portion of the said loan, on such terms 5 as to interest, sinking fund, and period of repayment (not exceeding *fifteen years* from the date of the borrowing) as may be agreed on between the National Debt Commissioners and the Treasury, and the amount so borrowed shall be applied for the said payment.

(2.) The amount required for repayment with interest of the 10 money so borrowed from the National Debt Commissioners shall be charged on and issued out of the Consolidated Fund of the United Kingdom, or the growing produce thereof.

(3.) The Acts mentioned in the Second Schedule to this Act are hereby repealed as from the date of the payment of the residue of 15 the British portion of the said loan.

Short title. 2. This Act may be cited as the Russian Dutch Loan Act, 1891.

SCHEDULE.

ACTS REPEALED.

20

Session and Chapter.	Title.
55 Geo. 3. c. 115. - -	An Act to carry into effect a Convention made between His Majesty and the King of the Netherlands and the Emperor of all the Russias.
2 & 3 Will. 4. c. 81. - -	An Act to enable His Majesty to carry into effect a Convention made between His said Majesty and the Emperor of all the Russias. 25

Russian Dutch Loan.

A

B I L L

To make provision for paying off the
British portion of the Russian Dutch
Loan.

(*Prepared and brought in by*
Mr. Jackson and
the Chancellor of the Exchequer.)

Ordered, by The House of Commons, to be Printed,
4 June 1891.

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88 and 90, West Nile Street, Glasgow; or
HODGES, FREGGIB, & Co., 104, Grafton Street, Dublin.

[*Price ½d.*]

[Bill 354.]

A
B I L L

TO

Amend the Sale of Food and Drugs Act, 1875.

A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

- 5 **1.** It shall be in the power of the commissioners of police of any burgh constituted under or having adopted the General Police (Scotland) Act, 1850, or the General Police and Improvement (Scotland) Act, 1862, at a special meeting called for the purpose on not less than fourteen days' notice, to appoint one or more persons
10 as analysts with all the powers, but subject to the consents and conditions contained in the Sale of Food and Drugs Act, 1875. Appointment of analysts by commissioners of police in Scotland.
- 15 **2.** Any medical officer of health, sanitary inspector, or other officer appointed by the commissioners of any such burgh adopting this Act shall be entitled to exercise the whole powers provided by the said principal Act. Exercise of powers by authorities.
- 3.** All prosecutions may be at the instance of such medical officer, sanitary inspector, or other special officer as the commissioners may authorise for that purpose. Prosecutions.
- 20 **4.** All penalties recovered shall be paid and applied towards the costs of carrying out this Act within such burgh, and the whole expenses of carrying out the Act therein shall be borne by the police assessment in such burgh. Application of penalties, &c.
- 5.** This Act may be cited as the Sale of Food and Drugs Act, 1875, Amendment Act, 1891. Short title.

Sale of Food and Drugs Act (1875) Amendment.

A

B I L L

To amend the Sale of Food and Drugs
Act, 1875.

*(Prepared and brought in by
Mr. Parker Smith, Mr. Donald Crawford,
Mr. Arthur Elliot, Mr. Sinclair, and
Mr. John Wilson (Lanark).)*

*Ordered, by The House of Commons, to be Printed,
19 June 1891.*

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and 88 and 90, West Nile Street, Glasgow; or
HODGKES, FRIGGIE, & Co., 104, Grafton Street, Dublin.

[*Price ½d.*]

[Bill 376.]

Sale of Intoxicating Liquors on Sunday Bill.

MEMORANDUM AS TO THE OBJECT OF THE BILL.

It is proposed by the Bill to prohibit the sale of intoxicating liquors by retail in England during the whole of Sunday, except in the case of lodgers and bonâ fide travellers as defined by the Licensing Acts, 1872-1874.

A

B I L L

TO

Prohibit the sale of Intoxicating Liquors on Sunday.

A.D. 1890.

WHEREAS the provisions in force against the sale of intoxicating liquors during certain hours of the Sunday have been found to be attended with great public benefits, and it is expedient to extend such provisions to the other hours of Sunday :

5 Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. After the *tenth day of October one thousand eight hundred*
 10 *and ninety-one*, all premises in which intoxicating liquors are sold or exposed for sale by retail shall be closed during the whole of Sunday, subject to the provisions (except as to the hours of closing on that day) of the Licensing Acts, 1872-1874.

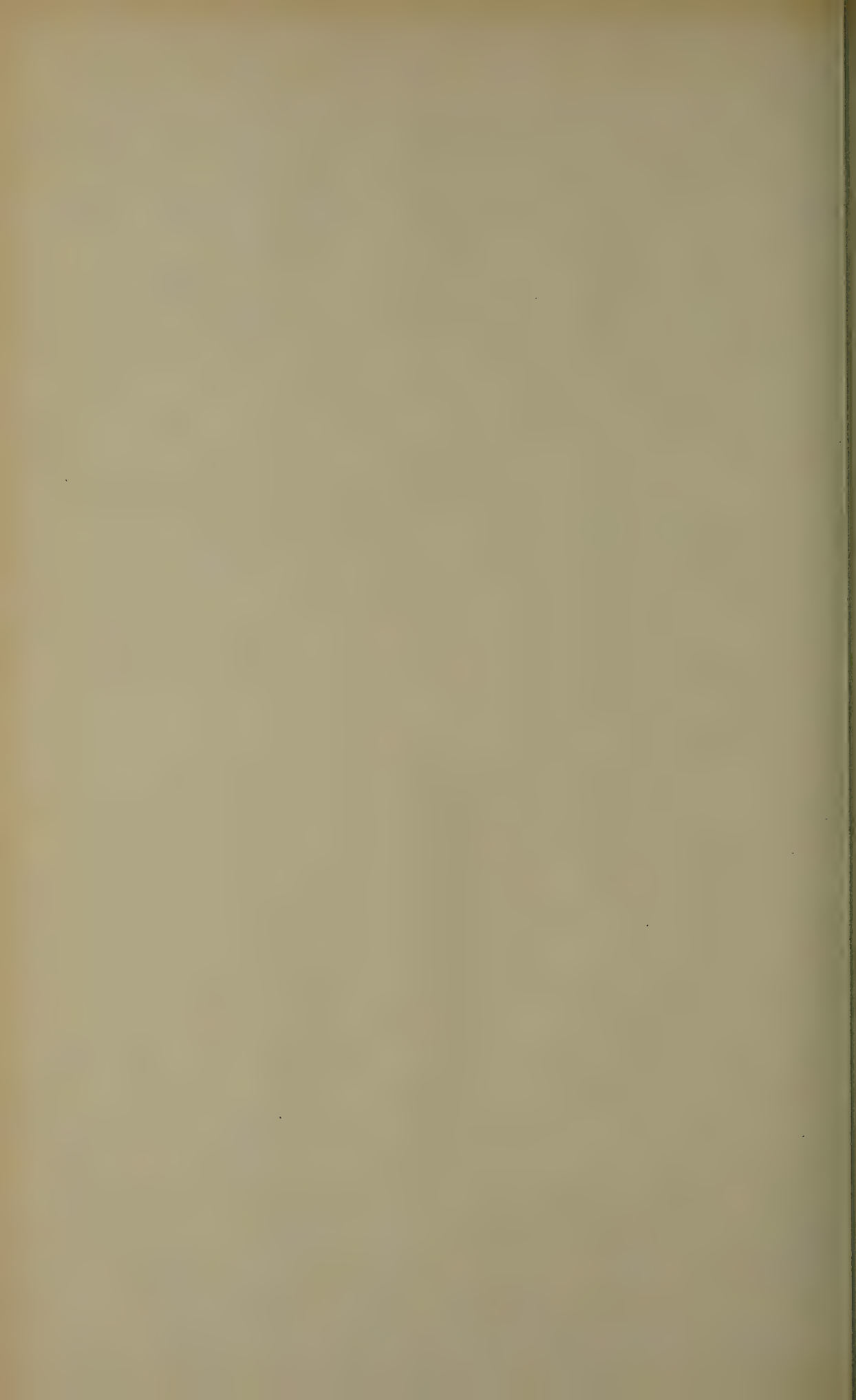
Closing of premises for sale of intoxicating liquors on Sunday.

2. This Act shall not apply to Scotland, Ireland, or the
 15 Principality of Wales.

Extent of Act.

3. This Act may be cited for all purposes as the Sunday Closing
 Act, 1891.

Short title.



Sale of Intoxicating Liquors on Sunday.

A

B I L L

To prohibit the sale of Intoxicating
Liquors on Sunday.

(Prepared and brought in by
*Mr. James Stevenson, Mr. Charles Wilson,
Mr. Walter James, Mr. Cozens-Hardy,
Mr. Atkinson, and Mr. Octavius Morgan.*)

*Ordered, by The House of Commons, to be Printed,
26 November 1890.*

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ADAM and CHARLES BLACK, 6, North Bridge, Edinburgh; or
HODGES, FRODIP, & Co., 104, Grafton Street, Dublin.

[*Price 1d.*]

[Bill 72.]

A

B I L L

TO

Amend the Salmon Fisheries (Ireland) Acts.

A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5 **1.** This Act may be cited for all purposes as the Salmon Fishery Short title.
(Ireland) Act, 1891.

2. This Act shall not apply to England or Scotland.

3. The thirtieth section of the Act twenty-sixth and twenty-
seventh Victoria, chapter one hundred and fourteen, and the fourth
10 section of the Act thirty-second and thirty-third Victoria, chapter
nine, shall be and are hereby repealed.

4. Any board of conservators, after due notice to the owner or
occupier of any mill or other premises, at the expense of such
board, during such period as may be prescribed in each year, may
15 order to be placed in any watercourse, millrace, cut, sluice, or
other channel for conveying water for any purpose from any river
frequented by salmon at or near the point of divergence from and
return to such river, or either of them, or in any other suitable
place, a grating of such form and dimensions as they shall
20 determine : Provided always, that nothing herein contained shall
affect the liability of any person to place and maintain a grating
or gratings across any artificial channel under the provisions of the
seventy-sixth section of the Act fifth and sixth Victoria, chapter
one hundred and six, nor shall authorise any grating to be placed
25 so as to obstruct any channel used for navigation or in any way
interfere with the effective working of any mill.

5. In all cases of construction of gratings under the powers of
this Act, the inspectors of fisheries may, in such cases as they shall
deem expedient, cause any watercourse, millrace, cut, sluice, or
30 other channel to be widened at the expense of such board, so far

[Bill 283.]

Application
of Act.Repeal of
26 & 27 Vict.
c. 114. s. 30,
and
32 & 33 Vict.
c. 9. s. 4.Gratings in
watercourses.Power to
widen
channel.

A.D. 1891. — as necessary to compensate for the diminution of any flow of water caused by the erection of any grating or lattice, or shall take some other means to prevent the flow of water being prejudicially diminished or otherwise injured.

Board may
place
gratings at
mouths of
streams.

6. A board of conservators, with the consent of the inspectors 5 of fisheries, may adopt such means as they shall approve for preventing the ingress of salmon into streams in which they or their spawning beds are, from the nature of the channel, liable to be destroyed, but so that no water rights used or enjoyed for the purposes of manufacture, or agricultural purposes, or drainage or 10 navigation, shall be prejudicially interfered with thereby.

Construction
of Act.

7. This Act, so far as is consistent with the tenor thereof, shall be read as one with the Salmon Fishery (Ireland) Act, 1863, and the Fisheries (Ireland) Act, 1869, and the Acts to be construed therewith.

Salmon Fisheries (Ireland) Acts Amend- ment.

A

B I L L

To amend the Salmon Fisheries
(Ireland) Acts.

(Prepared and brought in by
Mr. Macartney, Mr. O'Neill, and Mr. Webb.)

*Ordered, by The House of Commons, to be Printed,
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[*Price 1d.*]

[Bill 283.]

Savings Banks Bill.

ARRANGEMENT OF CLAUSES.

Clauses.

1. Description of trustee savings banks.
2. Establishment of Inspection Committee.
3. Powers and duties of Inspection Committee.
4. Expenses of Inspection Committee.
5. Powers of National Debt Commissioners to determine certain questions as to savings banks.
6. Amendment of law as to closing trustee savings bank.
7. Office of trustee to be vacated for non-attendance at meetings.
8. Form of annual statement by trustees of trustee savings banks.
9. Amendment of 26 & 27 Vict. c. 87. s. 8 as to securities by paid officers.
10. Provisions as to special investments.
11. Amendment of law as to limit of deposit and interest on deposit.
12. Forfeiture of illegal deposits.
13. Provision as to priority of debts due to trustee savings banks by their officers.
14. Amendment of 43 & 44 Vict. c. 36. s. 1 as to valuation of securities.
15. Definitions.
16. Extension of Act to Channel Islands and Isle of Man.
17. Repeal of enactments.
18. Short titles.

SCHEDULES.

A
B I L L

TO

Amend the Law relating to Savings Banks.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows: A.D. 1891.

5 1.—(1.) A trustee savings bank may not be designated or described in any manner which imports that the Government is responsible or liable to depositors for money placed in the safe keeping of the bank, and may not bear any title other than that of "savings bank certified under the Act of 1863," with such
10 additional local description, if any, as may be required for the sake of distinctiveness.

Description
of trustee
savings
banks.

[See 26 & 27
Vict. c. 87.
s. 5.]

(2.) If default is made in compliance with the requirements of this section in the case of any trustee savings bank, the provisions of section fifty-five of the Trustee Savings Banks Act, 1863, shall
15 apply as in the case of neglect or refusal to obey any orders or directions given by the National Debt Commissioners.

26 & 27 Vict.
c. 83.

2.—(1.) There shall be established an Inspection Committee of trustee savings banks.

Establish-
ment of
Inspection
Committee.

(2.) The persons named in the First Schedule to this Act shall,
20 with the approval of the National Debt Commissioners, frame a scheme for determining the mode in which the members of the Committee are to be appointed and their term of office, and, subject to the provisions of this Act, their powers and duties.

(3.) A paid officer of a trustee savings bank shall not be eligible
25 to be a member of the Committee.

(4.) The Committee may, with the approval of the National Debt Commissioners, modify a scheme framed under this section.

(5.) The Committee may, with the approval of the Treasury,
30 appoint such officers as may appear to be required for the execution of the duties of the Committee under this Act.

(6.) The members of the Committee shall be entitled to such remuneration by way of fees or otherwise as may be approved by the Treasury.

[Bill 220.]

A 2

A.D. 1891.

(7.) Every scheme made in pursuance of this section and every modification thereof shall be laid before both Houses of Parliament.

Powers and
duties of
Inspection
Committee.

3.—(1.) The Inspection Committee may appoint persons to inspect the books and accounts of trustee savings banks, and to examine and ascertain and report to the Committee with respect to 5 each bank, whether the bank has complied with the requirements of the Acts and rules relating to the bank as to the security to be taken from officers, the accounts of the bank and the conduct of its business, and whether any portion of the expenditure is excessive or unnecessary; and every trustee savings bank shall give all due 10 facilities for enabling any such inspection or examination to be made.

(2.) If on the report of any such person it appears to the Committee that any trustee savings bank has made default in giving such facilities or complying with any of the requirements aforesaid, or that any portion of the expenditure of the bank is excessive or 15 unnecessary the Committee may call upon the bank to remedy the default, or, as the case may be, to reduce the expenditure, within a specified time, and if the default is not remedied or the expenditure is not reduced within that time the Committee shall report the matter to the National Debt Commissioners. 20

26 & 27 Vict.
c. 83.

(3.) Thereupon the National Debt Commissioners may in their discretion either close the account of the trustees of the bank, in which case the provisions of section fifty-five of the Trustee Savings Banks Act, 1863, shall apply as in the case of neglect or refusal to obey any orders or directions given by the Commissioners, 25 or report the matter to the Treasury with a view of action being taken under section two of the Trustee Savings Banks Act, 1887, or adopt both of these courses.

50 & 51 Vict.
c. 47.

(4.) The trustees of every trustee savings bank shall, on the requisition of the Committee, supply the Committee with a copy of 30 the pass book in use in the bank, of the annual general statement of the accounts of the bank, and of the rules of the bank, and of any amendments thereof.

(5.) If in the opinion of the Committee the rules of any such bank are insufficient for the purpose of maintaining an efficient 35 audit, the bank shall with all convenient speed make such additional rules as may, in the opinion of the Committee, be required for the purpose.

(6.) If the bank do not, within two months from the date of being required to make any such rules, comply with the require- 40 ment, the Committee may make such rules, and shall submit the rules so made to the registrar of friendly societies, to be

certified by him ; and, when so certified, they shall be binding on the trustees. A.D. 1891.

(7.) The Committee shall annually report their proceedings under this Act to the National Debt Commissioners, and this report shall be laid before Parliament.

(8.) The Committee may, with the approval of the National Debt Commissioners, make rules for regulating the duties of persons appointed by the Committee under this section.

4.—(1.) Such of the expenses (including the remuneration of members and officers) incidental to the exercise by the Inspection Committee of their powers under this Act as may be sanctioned by the Treasury on the recommendation of the National Debt Commissioners may, to an extent not exceeding *six thousand pounds* in any one year, be paid out of the interest earned in that year by the National Debt Commissioners in respect of the separate surplus fund which has accrued under section twenty-nine of the Savings Banks Act, 1863, and which does not carry interest to the trustees of savings banks.

Expenses of
Inspection
Committee.
[See 40 & 41
Vict. c. 13.
ss. 14, 15.]

(2.) If in any year the amount available under the foregoing provision is insufficient for payment of the expenses so sanctioned the deficiency shall, in accordance with a scheme made by the Committee, with the approval of the National Debt Commissioners, be defrayed out of contributions from the several trustee savings banks. The amount to be contributed by each trustee savings bank shall not exceed *threepence* per one hundred pounds on the amount of the funds appearing by the last annual statement of the bank to be invested on behalf of the bank in the names of the National Debt Commissioners, and may be deducted by those Commissioners from the interest payable to the trustees of the bank on the money so invested.

5.—(1.) If, on any report by the committee of inspection or by any of its officers, any question arises as to what constitute the necessary expenses attending the management of a trustee savings bank within the meaning of section two of the Trustee Savings Banks Act, 1863, the decision of the National Debt Commissioners on the question shall be conclusive.

Powers of
National
Debt Com-
missioners to
determine
certain ques-
tions as to
savings
banks.

(2.) The National Debt Commissioners shall have power to determine what expenses may be deducted by the trustees or managers of a trustee savings bank in pursuance of section twenty-nine of the Trustee Savings Banks Act, 1863.

6.—(1.) Notwithstanding anything in section three of the Act of the session of the twenty-sixth and twenty-seventh years of the

Amend-
ment of
law as

A.D. 1891. reign of Her present Majesty, chapter fourteen, intituled "An Act
to amend the law relating to Post Office Savings Banks," it shall
not be necessary for the trustees of a trustee savings bank to pay
off, either in money or by transfer to a post office savings bank,
three fourths of their depositors amount before closing the bank, 5
but they shall not close the bank before the expiration of one
month from the giving of the notice required by that section.

to closing
trustee
savings
bank.

(2.) Where the trustees of a trustee savings bank propose to close
the bank they shall give to depositors such notice as the National
Debt Commissioners may require, of the facilities afforded by law 10
to depositors for transferring their deposits to a post office savings
bank.

Office of
trustee to be
vacated for
non-attend-
ance at
meetings.

7.—(1.) If a trustee of a trustee savings bank is absent from all
the meetings of the trustees and of the committee of management
(if any) held during any period of twelve months ending with the 15
twentieth day of November, his office as trustee shall at the end of
that period become vacant, and he shall not, until the expiration
of one year from the end of that period, be eligible for re-appoint-
ment, and until he is re-appointed his name shall not be allowed
to continue in the list of trustees, but the vacation of his office shall 20
not affect any liability which he may have incurred as trustee
before the date at which he vacates his office.

(2.) Where a vacancy occurs in pursuance of this section the
trustees of the savings bank shall forthwith send notice of the
vacancy to the National Debt Commissioners. 25

Form of
annual state-
ment by
trustees of
trustee
savings
banks.

8. The annual statement required by section fifty-five of the
Trustee Savings Banks Act, 1863, to be made by the trustees and
managers of every trustee savings bank shall be in such form and
contain or be accompanied by such particulars as the National Debt
Commissioners direct. 30

Amendment
of 26 & 27
Vict. c. 87.
s. 8 as
to securi-
ties by paid
officers.

9. The security to be given in pursuance of section eight of the
Trustee Savings Banks Act, 1863, may either be in the form
required by that section or, with the permission of the National
Debt Commissioners, be the deposit of money or Government
securities or the bond of a guarantee society. 35

Provisions
as to special
investments.

10. The power of a trustee savings bank to make investments
(herein-after referred to as special investments) in pursuance of
section sixteen of the Trustee Savings Bank Act, 1863, shall be
subject to the following restrictions, namely:—

(a.) An investment shall not be made after the commencement 40
of this Act on behalf of any person unless he is at the time of

making the investment a depositor in the bank to the extent of not less than *fifty pounds* ; A.D. 1891.

(b.) The total amount to be invested after the commencement of this Act on behalf of any one depositor shall not exceed *five hundred pounds* in the aggregate ;

(c.) The money received for investment after the commencement of this Act shall not be invested in any manner not for the time being authorised by law in the case of investment by trustees, and shall not be invested on mortgage of land or any interest in land ;

(d.) The accounts of the bank shall be kept so as to distinguish, as far as possible, between the receipts and expenditure on account of special investments and the receipts and expenditure on account of the general business of the bank ;

(e.) The assets of the bank in respect of ordinary deposits shall not be chargeable with any part of the expenditure on account of special investments, and shall not be liable for any loss or deficiency in respect of special investments ;

(f.) The security required by section eight of the Trustee Savings Banks Act, 1863, as amended by this Act, shall comprise separate security in respect of the amount received on account of special investments ;

(g.) The annual statement required by section fifty-five of the Trustee Savings Bank Act, 1863, shall contain, or be accompanied by, such particulars with respect to the special investments of the bank as the National Debt Commissioners direct ;

(h.) The rules of the bank shall provide to the satisfaction of the inspection committee for the audit, examination, and publication of the investment accounts, for the safe custody of the securities held by the bank on account of special investments, and the security to be given by officers of the bank in respect of the amount received on such account ;

(i.) The power to make special investments shall not be exercised by any bank unless the bank has exercised the power before the twentieth day of November one thousand eight hundred and ninety.

11. Whereas it is not lawful for the trustees of a savings bank or for the Postmaster-General to receive from any depositor any sum which shall make the sum to which such depositor shall be entitled exceed the sum of one hundred and fifty pounds in the whole exclusive of interest, but the sum standing in the name of any depositor may be increased by accumulations of interest to any sum not exceeding two hundred pounds in the whole, and

Amendment of law as to limit of deposit and interest on deposit.

A.D. 1891. difficulties have arisen in the due apportionment between principal and interest of sums standing to the credit of depositors in excess of one hundred and fifty pounds; be it therefore enacted as follows :

- (1.) A savings bank shall not receive any deposit which makes 5
the sum standing in the name of any depositor in the bank
exceed *two hundred pounds*.
- (2.) So much of any enactment as prohibits the receipt from any
depositor of any sum of money which makes the sum to which
he is entitled exceed the sum of *one hundred and fifty pounds* 10
in the whole, exclusive of interest, is hereby repealed.
- (3.) Interest shall be allowed in full on the sum standing in the
name of a depositor in a savings bank so long as it does not
exceed *two hundred pounds*, but whenever the sum standing in
the name of any depositor in any savings bank exceeds that 15
amount, interest on the whole of the sum so standing shall
cease until it is reduced to that amount.

Forfeiture
of illegal
deposits.

12. If any person at any time has a deposit in more than one savings bank in the United Kingdom, or has deposits standing to the credit of more than one account in the same savings bank in 20 the United Kingdom, he shall be liable to forfeit any amount illegally deposited, either as to the whole thereof, or to such extent as in the case of deposits to the credit of more than one account in a post office savings bank, the Postmaster General, and in any other case the National Debt Commissioners may think just in the 25 circumstances of the case, and any money so forfeited shall be paid to the National Debt Commissioners and applied to the reduction of the National Debt.

Provided as follows :—

(a.) Where a trustee savings banks has suspended payment, 30 nothing in the Trustee Savings Banks Act, 1863, or in this Act, shall prevent a depositor in that bank from subsequently opening or having an account in any other savings bank.

(b.) Nothing in this section or in any other enactment relating to savings banks shall prevent a friendly society from having 35 deposits in more than one savings bank in the United Kingdom, or from having deposits standing to the credit of more than one account in the same savings bank in the United Kingdom and a person making a deposit in a savings bank on behalf of a friendly society shall not be bound to make a declaration to the effect that 40 the society is not entitled to any benefit from deposits in that or any other savings bank.

13. Nothing in section forty of the Bankruptcy Act, 1883, shall affect the priority given by section fourteen of the Trustee Savings Banks Act, 1863, to the debts mentioned in that section.

14. Section one of the Savings Banks Act, 1880, shall so far as it relates to any valuation to be made thereunder after the commencement of this Act, have effect as if for the words "three and a quarter per cent. per annum" (wherever they occur therein) were substituted the words "*two and three quarters* per cent. per annum, or such other rate of interest as may from time to time be paid by the National Debt Commissioners under authority of Parliament to the trustees of trustee savings banks."

Provision as to priority of debts due to trustee savings banks by their officers. Amendment of 43 & 44 Vict. c. 36. s. 1 as to valuation of securities.

15. In this Act—

The expression "trustee savings bank" means a bank certified under the Trustee Savings Banks Act, 1863.

15 The expression "savings bank" (without the word trustee) includes both a trustee savings bank and a post office savings bank.

20 The expression "friendly society" means a friendly society legally registered in the manner required by the Acts for the time being in force relating to friendly societies and includes a registered branch.

Definitions.

16. This Act shall extend to the Channel Islands and the Isle of Man, and the Royal Courts of the Channel Islands shall register the same.

25 17. The enactments specified in the Second Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule.

Extension of Act to Channel Islands and Isle of Man.

Repeal of enactments.

18.—(1.) This Act may be cited as the Savings Banks Act, 1891.

30 (2.) The Trustee Savings Banks Acts, 1863 and 1887, and this Act may be cited collectively as the Trustee Savings Banks Acts, 1863 to 1891.

Short titles.

A.D. 1891.

SCHEDULES.

FIRST SCHEDULE.

SECOND SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Title or Short Title.	Extent of Repeal.	5
9 Geo. 4. c. 92. -	An Act to consolidate and amend the laws relating to savings banks.	Section thirty-five, from "nor " to receive " to the end of the section.	
26 & 27 Vict. c. 14.	An Act to amend the law relating to Post Office Savings Banks.	In section three the words "and " shall have paid off three " fourths of their depositors' " amount either in money or " by transfer to a post office " savings bank."	10
26 & 27 Vict. c. 87.	The Trustee Savings Banks Act, 1863.	Section sixteen. Section thirty-eight, from "and in case " any such declaration" to " money placed to the said " account." Section thirty-nine, from "nor " to receive" to "interest " as aforesaid," and from " always that except" to " provided also."	15 20
50 & 51 Vict. c. 40.	The Savings Banks Act, 1887	Section one, from "and shall " provide for the forfeiture" to the end of the section.	25

Savings Banks.

A

B I L L

To amend the Law relating to Savings
Banks.

(Prepared and brought in by
Mr. Chancellor of the Exchequer and
Mr. Jackson.)

Ordered, by The House of Commons, to be Printed,
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[Price 1½d.]

[Bill 220.]

LORDS AMENDMENTS
TO THE
SAVINGS BANKS BILL.

NOTE.—*Pages and lines refer to the Bill (No. 88.) as first printed
by the Lords.*

Page 1.

Line 24, after (“powers”) insert (“procedure”) and after
 (“duties”) insert (“the persons so named may act by a
 majority of their number, and may signify their acts by an
 instrument in writing signed by any two of them ”)

Page 2.

Line 8, after (“Committee”) insert (“from time to time”)

Page 3.

Line 12, after (“section”) insert—

(“ (9.) The Committee may act by a majority of the members
 present and voting at any meeting of the Committee, and may
 signify their acts by an instrument in writing signed by any two
 of the members of the Committee, and an act of the Committee
 shall not be invalid by reason only of any vacancy in their
 number ”)

Page 4.

Line 24, leave out (“he”)

Line 28, leave out (“in the meantime”) and insert (“before
 the end of that period ”)

Page 5.

Line 18, leave out (“already”) and insert (“before the passing
 of this Act”)

Page 6.

Line 11, leave out (“twentieth”) and insert (“first”) and
 leave out (“November”) and insert (“June”)

Line 13, leave out (“ninety”) and insert (“ninety-one”)

[Bill 370.]

Page 6—continued.

Line 36, after (“ pounds ”) insert—

- (“ (4.) Notwithstanding any restriction on the amount to be deposited in any one year, a depositor in a savings bank may, not more than once in any savings bank year, deposit money to replace money previously withdrawn in one entire sum during that year. For the purposes of this provision the expression “ savings bank year ” means, with reference to trustee savings banks, the year ending the twentieth day of November, and with reference to the Post Office savings banks, the year ending the thirty-first day of December ”)

Page 7.

Line 38, after (“ 1874 ”) insert (“ and section seventeen of the Customs Inland Revenue and Savings Banks Act, 1877 ”)

Line 39, leave out (“ relates ”) and insert (“ relate ”)

Page 9.

Line 8, leave out (“ Bloomsbury ”) and insert (“ the Bloomsbury Trustee Savings ”)

Line 9, after (“ Glasgow ”) insert (“ Trustee Savings ”)

Line 11, after (“ of ”) insert (“ the ”) and after (“ Debt ”) insert (“ Office ”)

LORDS AMENDMENTS
TO THE
SAVINGS BANKS BILL.

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HODGES, FREGGIS, & CO., 104, Grafton Street, Dublin.

[*Price 3d.*]

[Bill 370.]

School Board Elections (Scotland) Bill.

MEMORANDUM.

The first object of this Bill is to abolish the cumulative system of voting at the election of school boards in Scotland. According to the existing law each voter is entitled to a number of votes equal to the number of the members to be elected, and he may give all his votes to one candidate or may distribute them among the candidates as he sees fit.

The Education (Scotland) Act, 1872, provides (section 12 and rule 2 in Schedule B.) that “The electors shall consist of all persons, being
“ of lawful age and not subject to any legal incapacity, whose
“ names are entered on the latest valuation roll applicable to the
“ parish or burgh for which the board is to be elected, made up and
“ completed not less than one month prior to the election, as owners
“ or occupiers of lands or heritages *of the annual value of not less
“ than four pounds*, situated within such parish or burgh. . . .” The object of clause 3 of the Bill is to repeal the words in italics, and thus remove the 4*l.* limit, which does not occur in the corresponding Act for England (33 & 34 Vict. c. 75).

Clause 4 is intended to bring within the school board franchise all those enjoying the service franchise for parliamentary purposes. As to those of this class whose names appear on the valuation roll as of the annual value of 4*l.* and upwards, it would seem that since the passing of the Local Government (Scotland) Act, 1889, they have become entitled to the franchise. See section 29 of that Act read in connexion with the above quoted provision of the Act of 1872, and with section 9 of the Representation of the People Act, 1884; and see also an answer of the Lord Advocate in the House of Commons on 1st April 1890. Clause 4 as framed will have the effect of removing any doubt on this point, and in addition will bring in those under the 4*l.* limit.

A

B I L L

TO

Amend the Law relating to the Election of School Boards in Scotland.

A.D. 1890.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

- 5 1. From and after the commencement of this Act, so much of section twelve of the Education (Scotland) Act, 1872, as provides that “at every election every voter shall be entitled to a number of
“ votes equal to the number of the members of the school board to
“ be elected, and may give all such votes to one candidate, or may
10 “ distribute them among the candidates, as he sees fit,” shall be read as if the words “and may give all such votes to one candidate,
“ or may distribute them among the candidates, as he sees fit,” were omitted therefrom; and the said section shall be read as if the following words were inserted in the place of the words so omitted:
15 “ but shall not be entitled to give more than one vote to any
“ candidate, though he may vote for any number of candidates
“ equal to or less than the number of the members to be elected.”
- Repeal of part of s. 12 of 35 & 36 Vict. c. 62. and substitution of new provision.

2. From and after the commencement of this Act the rule numbered six in Schedule B. to the Education (Scotland) Act, 1872, is hereby repealed, and the said Act shall be read as if in the place of the rule so repealed the following rule were inserted:
- Rule 6 in Sched. B. repealed, and new rule substituted.

At every election every voter shall be entitled to a number of votes equal to the number of the members of the school board to be elected, but shall not be entitled to give more than one vote to any candidate, though he may vote for any number of candidates equal to or less than the number of the members to be elected.

- 3.** From and after the commencement of this Act, section twelve, sub-section two of the Education (Scotland) Act, 1872, and the [Bill 100.] Repeal of 41. limit to franchise.

A.D. 1890. — rule numbered two in Schedule B. to the said Act shall respectively be read as if the words “of the annual value of not less than four pounds” were omitted therefrom.

Service
franchise.

4. The word “occupiers” in the last-mentioned sub-section and rule respectively shall be read to include any occupier entered on 5 the valuation roll in respect of the occupation of a dwelling-house by virtue of any office, service, or employment, and who is not rated in respect of such dwelling-house.

Short title
and applica-
tion.

5. This Act may be cited as the School Board Elections (Scotland) Act, 1891.

School Board Elections (Scotland).

A

B I L L

To amend the Law relating to the
Election of School Boards in Scotland.

(*Prepared and brought in by*
Mr. Shiess Will, Mr. McLagan, Mr. Eslemont,
and Mr. Lyell.)

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[*Price 1d.*]

[Bill 100.]

School Board for London Elections Bill.

MEMORANDUM.

A.D. 1891.

As the Elementary Education Act, 1870, gives no power to the Education Department to subdivide the present school board divisions, and the population and rateable value having materially changed in 20 years, it is proposed by this Bill to redistribute the representation by grouping the new parliamentary metropolitan boroughs into 19 school board divisions instead of 11, and increasing the number of members from 55 to 71. To the same area there are 59 parliamentary representatives.

As the 39th section of the Elementary Education Act, 1870, provided that the representation should be on the basis of population and rateable value, the following table will show that this has been kept in view.

The grouping proposed is intended to have the effect of retaining the cumulative vote, which is in operation throughout England and Wales, but not more than five nor less than three.

Proposed School Board Divisions.	Acreage.	Population, 1881.	Rateable Annual Value, April 1891.	Proposed No. of Members.	Proposed Number of Members distributed according to		
					Popula- tion.	Rateable Value.	Popula- tion and Rateable Value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Marylebone and Paddington - (Four boroughs.)	2,757	262,128	2,833,033	5	4·85	6·06	5·46
St. Pancras and Hampstead - (Five boroughs.)	4,920	281,710	2,285,080	5	5·23	4·91	5·07
Finsbury (Three boroughs.)	1,066	198,148	1,529,406	3	3·87	3·28	3·47
Islington (Four boroughs.)	3,107	292,865	1,686,385	4	5·24	3·62	4·43
Camberwell and Newington (Five boroughs.)	5,951	313,093	1,641,143	5	5·80	3·52	4·66
Lambeth (Four boroughs.)	3,942	253,699	1,517,810	4	4·70	3·26	3·98
Clapham, Battersea, and Wands- worth. (Three boroughs.)	11,455	210,434	1,813,346	3	3·90	3·89	3·90
East Tower Hamlets (Three boroughs.)	3,014	262,123	881,333	3	4·85	1·89	3·37
West Tower Hamlets (Four boroughs.)	1,083	177,014	1,073,983	4	3·28	2·30	2·79
Hackney (Three boroughs.)	3,935	186,462	1,154,171	3	3·45	2·48	2·96
Shoreditch and Bethnal Green (Four boroughs.)	1,403	253,552	1,703,932	4	4·69	2·37	3·53
Westminster and Strand (Two boroughs.)	1,439	140,211	2,519,996	3	2·59	5·41	4·00
St. George's, Hanover Square (One borough.)	1,119	89,573	1,841,761	3	1·66	3·95	2·40
Southwark (Three boroughs.)	1,994	221,946	1,464,575	4	4·11	3·14	3·63
City (One borough.)	667	50,652	4,100,798	4	·94	8·80	4·87
Chelsea and Kensington (Three boroughs.)	2,986	251,279	2,689,305	5	4·65	5·77	5·21
Hammersmith and Fulham (Two boroughs.)	4,003	114,839	964,807	3	2·13	2·07	2·10
Woolwich and Greenwich (Two boroughs.)	12,134	140,374	770,916	3	2·60	1·66	2·13
Lewisham and Deptford (Two boroughs.)	8,587	144,252	1,211,484	3	2·67	2·60	2·64
	75,462	3,834,354	33,093,864	71	71·0	71·0	71·0

NOTE.—The figures in clarendon type in columns (2), (3), and (4) explain, to a great extent, why the number of proposed school board members is greater than the number of parliamentary members.

A

B I L L

TO

Amend the Elementary Education Act, 1870, and the School
Boards Act, 1885, so far as relates to the Election of the
School Board for London.

A.D. 1891.

WHEREAS by the Elementary Education Act, 1870, it was
enacted that the School Board for London should consist of
such number of members elected by the divisions of the metropolis
specified in the Fifth Schedule to that Act as the Education
5 Department might by order fix, and power was also given to the
Education Department to determine by order the boundaries of the
said divisions for the purposes of the Act, and power was also given
to the Education Department from time to time to alter by way
of increase or decrease the number of members of any of the said
10 divisions :

And whereas by the School Boards Act, 1885, the Lambeth
division of the metropolis, for the purposes of the Elementary
Education Acts, 1870 and 1873, was divided into two divisions,
named East Lambeth and West Lambeth, and power was given
15 to the Education Department to determine by order the boundaries
of the divisions of East Lambeth and West Lambeth, and the
number of members to be elected by each of such divisions :

And whereas the Education Department did by order fix the
boundaries of the divisions mentioned in the Fifth Schedule to the
20 Elementary Education Act, 1870, and did, after the passing of the
School Boards Act, 1885, by order fix the boundaries of the
divisions called East Lambeth and West Lambeth, and did determine
the number of members to be elected by each of the said several
divisions :

25 And whereas it is expedient to alter the divisions of the metropolis
as fixed by the Elementary Education Act, 1870, and the School
Boards Act, 1885, and to increase the number of the divisions to
nineteen, and to determine the number of members to be elected by

A.D. 1891. the said nineteen divisions respectively; and also to give power to the Education Department by order to vary from time to time the boundaries of all or any of the divisions of the metropolis for the purposes of the Elementary Education Act, 1870, and the Acts amending the same, and to vary the number of members to be 5 elected for all or any of the said divisions :

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows : 10

Divisions of
Metropolis.

1. From and after the *passing of this Act* the metropolis shall cease to be divided for the purposes of the Elementary Education Act, 1870, and the Acts amending the same, into eleven divisions, and shall be divided into the following nineteen divisions, namely :—

Marylebone and Paddington.	15
St. Pancras and Hampstead.	
Finsbury.	
Islington.	
Camberwell and Newington.	
Lambeth.	20
Clapham, Battersea, and Wandsworth.	
East Tower Hamlets.	
West Tower Hamlets.	
Hackney.	
Shoreditch and Bethnal Green.	25
Westminster and Strand.	
St. George's, Hanover Square.	
Southwark.	
City.	
Chelsea and Kensington.	30
Hammersmith and Fulham.	
Woolwich and Greenwich.	
Lewisham and Deptford.	

Substitution
of divisions.

2. The Fifth Schedule to the Elementary Education Act, October 1870, shall be construed as from the *passing of this Act* as if 35 for the words Marylebone; Finsbury; Lambeth; Tower Hamlets; Hackney; Westminster; Southwark; City; Chelsea; and Greenwich; there were substituted the words Marylebone and Paddington; St. Pancras and Hampstead; Finsbury; Islington; Camberwell and Newington; Lambeth; Clapham; Battersea and 40 Wandsworth; East Tower Hamlets; West Tower Hamlets;

Hackney; Shoreditch and Bethnal Green; Westminster and Strand; St. George's Hanover Square; Southwark; City; Chelsea and Kensington; Hammersmith and Fulham; Woolwich and Greenwich; Lewisham and Deptford. A.D. 1891.

- 5 **3.** The aforesaid divisions shall respectively comprise and include the parliamentary borough or boroughs and divisions of boroughs (as defined by the Redistribution of Seats Act, 1885), set opposite to their names in the second column of the schedule to this Act. Boundaries of divisions.
- 10 **4.** The aforesaid divisions shall respectively elect upon the School Board for London the number of members set opposite to the names of the divisions in the third column of the said schedule. Number of members.
- 15 **5.** At the first election of the School Board for London which is held after the *passing of this Act*, members shall be elected for the divisions constituted by this Act, but nothing in this Act shall affect the School Board for London until such members come into office. Existing board not affected until election.
- 20 **6.** If at any time application is made to the Education Department by the School Board for London, or by any six members of that Board, and it is shown to the satisfaction of the Education Department that the population of any of the divisions aforesaid, or of the divisions into which the district of the metropolis shall at the time of the application be divided, as shown by any census taken under the authority of Parliament, has varied materially from that shown by the previous census, or that the rateable value of any of the said divisions has materially varied from the rateable value of the same divisions ten years previously, the Education Department, after such inquiry as they think necessary, may, if they think fit, make an order or orders, altering and defining anew the boundaries of that division and any other divisions, and diminishing or increasing the number of divisions, and altering by way of increase or decrease the numbers of members of any of the said divisions. Power to Education Department to consider and determine applications for alteration of divisions and number of members.
- 30 **7.** This Act may be cited as the School Board for London Elections Act, 1891. Short title.
- 35 **8.** This Act shall be construed as one with the Elementary Education Acts, 1870, 1873, and 1876, and the School Boards Act, 1885, and may be cited together with those Acts as the Elementary Education Acts, 1870 to 1891. Construction.

A.D. 1891.

SCHEDULE.

School Board Division.	Parliamentary Boroughs or Divisions of Boroughs.	Number of Members.
Marylebone and Paddington	The East Division of Marylebone - The West Division of Marylebone - The North Division of Paddington - The South Division of Paddington -	5 5
St. Pancras and Hampstead	The North Division of St. Pancras - The South Division of St. Pancras - The East Division of St. Pancras - The West Division of St. Pancras - Hampstead	5 10
Finsbury	Holborn - The Central Division of Finsbury - The East Division of Finsbury -	3 15
Islington	The North Division of Islington - The South Division of Islington - The East Division of Islington - The West Division of Islington -	4
Camberwell and Newington	The North Division of Camberwell - The Peckham Division of Camberwell. The Dulwich Division of Camberwell. The West Division of Newington - The Walworth Division of Newington.	20 5 25
Lambeth	The North Division of Lambeth - The Kennington Division of Lambeth. The Brixton Division of Lambeth - The Norwood Division of Lambeth	4 30
Clapham, Battersea, and Wandsworth.	Clapham - Battersea - Wandsworth -	3 35
East Tower Hamlets	The Bow and Bromley Division of Tower Hamlets. The Mile End Division of Tower Hamlets. The Poplar Division of Tower Hamlets.	3 40
West Tower Hamlets	The Limehouse Division of Tower Hamlets. The Whitechapel Division of Tower Hamlets. The Stepney Division of Tower Hamlets. The St. George's Division of Tower Hamlets.	4 45

A.D. 1891.

School Board Division.		Parliamentary Boroughs or Divisions of Boroughs.	Number of Members.
5	Hackney - - - -	The North Division of Hackney -	3
		The South Division of Hackney -	
		The Central Division of Hackney -	
10	Shoreditch and Bethnal Green -	The Haggerston Division of Shore-	4
		ditch - - - -	
		The Hoxton Division of Shoreditch	
		The North-east Division of Bethnal	
15	Westminster and Strand - -	Green - - - -	3
		The South-west Division of Bethnal	
20	Southwark - - - -	Green - - - -	4
		Westminster - - - -	
		Strand - - - -	
		St. George's, Hanover Square -	
25	City - - - -	St. George's, Hanover Square -	3
		The West Division of Southwark -	
		The Rotherhithe Division of South-	
30	Chelsea and Kensington - -	wark - - - -	4
		The Bermondsey Division of South-	
		wark - - - -	
25	Hammersmith and Fulham - -	City of London - - - -	4
		Chelsea - - - -	
		The North Division of Kensington -	
30	Woolwich and Greenwich - -	The South Division of Kensington -	5
		Hammersmith - - - -	
		Fulham - - - -	
30	Lewisham and Deptford - -	Woolwich - - - -	3
		Greenwich - - - -	
		Lewisham - - - -	
30	Deptford - - - -	Deptford - - - -	3

School Board for London Elections.

A

B I L L

To amend the Elementary Education Act, 1870, and the School Boards Act, 1885, so far as relates to the Election of the School Board for London.

(Prepared and brought in by
*Colonel Hughes, Sir Richard Temple,
Sir Gayer Hunter, and Sir U. Kay-Shuttleworth.*)

*Ordered, by The House of Commons, to be Printed,
6 May 1891.*

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[Bill 321.]

Schools for Science and Art Bill. [H.L.]

MEMORANDUM.

The object of this Bill is to facilitate the transfer of schools for science and art to the local authorities, which, under the Technical Instruction Act, 1889, are authorised to supply, or aid the supply of, technical or manual instruction.

A
B I L L

INTITULED

An Act to facilitate the transfer of Schools for Science and Art to Local Authorities. A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

- 5 1.—(1.) The managers of any school for science and art, or for science, or for art, may make an arrangement with any local authority within the meaning of the Technical Instruction Act, 1889, for transferring the school to that authority, and the local authority may assent to any such arrangement and give effect thereto, subject to the provisions of that Act. Transfer of school for science and art to local authority. 52 & 53 Vict. c. 76.
- 10 (2.) The provisions of section twenty-three of the Elementary Education Act, 1870, with respect to arrangements for the transfer of schools shall apply in the case of arrangements for the transfer of schools in pursuance of this section, with this modification, that
- 15 for the purposes of transfers to a local authority references to the school board shall be construed as references to the local authority and references to the Education Department as references to the Department of Science and Art. 33 & 34 Vict. c. 75.
- 20 (3.) In this section the expression “managers” includes all persons who have the management of any school, whether the legal interest in the site and buildings of the school is or is not vested in them.
2. This Act may be cited as the Schools for Science and Art Act, 1891. Short title.

Schools for Science and Art. [H.L.]

A B I L L

INTITLED

An Act to facilitate the transfer of
Schools for Science and Art to Local
Authorities.

(*Brought from the Lords 14 July 1891.*)

*Ordered, by The House of Commons, to be Printed,
20 July 1891.*

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88 and 90, West Nile Street, Glasgow; or
HODGKIN, FRIGGIE, & Co., 104, Grafton Street, Dublin.

[*Price 1d.*]

[Bill 425.]

A

B I L L

TO

Enable Her Majesty, by Order in Council, to make Special Provision for prohibiting the Catching of Seals in Behring's Sea by Her Majesty's Subjects during the Period named in the Order.

A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5 1.—(1.) Her Majesty the Queen may, by Order in Council, prohibit the catching of seals by British ships in Behring's Sea, during the period limited by the Order.

Power to prohibit by Order in Council the hunting of seals in Behring's Sea.

(2.) While an Order in Council under this Act is in force—

10 (a.) A person belonging to a British ship shall not kill, or take, or hunt, or attempt to kill or take, any seal within Behring's Sea during the period limited by the Order ; and

(b.) A British ship shall not, nor shall any of the equipment or crew thereof, be used or employed in such killing, taking, hunting, or attempt.

15 (3.) If there is any contravention of this Act, any person committing, procuring, aiding, or abetting such contravention shall be guilty of a misdemeanor within the meaning of the Merchant Shipping Act, 1854, and the ship and her equipment, and every-
 20 thing on board thereof shall be forfeited to Her Majesty as if an offence had been committed under section one hundred and three of the said Act, and the provisions of sections one hundred and three and one hundred and four, and Part Ten of the said Act (which are set out in the Schedule to this Act) shall apply as if they were
 25 herein re-enacted, and in terms made applicable to an offence and forfeiture under this Act.

17 & 18 Vict., c. 104.

[Bill 345.]

A

A.D. 1891. (4.) Any commissioned officer on full pay in the naval service of Her Majesty shall have power, during the period limited by the Order, to stop and examine any British ship in Behring's Sea, and to detain her, or any portion of her equipment, or any of her crew, if in his judgment the ship is being or is preparing to be used or employed in contravention of this section. 5

(5.) If a British ship is found within Behring's Sea having on board thereof fishing or shooting implements or seal skins or bodies of seals, it shall lie on the owner or master of such ship to prove that the ship was not used or employed in contravention of this Act. 10

Orders in Council.

2.—(1.) Her Majesty the Queen in Council may make, revoke, and alter Orders for the purposes of this Act, and every such Order shall be forthwith laid before both Houses of Parliament and published in the London Gazette.

(2.) Any such Order may contain any limitations, conditions, 15 qualifications, and exceptions which appear to Her Majesty in Council expedient for carrying into effect the object of this Act.

Application and construction of Act, and short title.

3.—(1.) This Act shall apply to the animal known as the fur seal, and to any marine animal specified in that behalf by an Order in Council under this Act, and the expression "seal" in this Act 20 shall be construed accordingly.

(2.) The expression "Behring's Sea" in this Act means the seas known as Behring's Sea within the limits described in an Order under this Act.

(3.) The expression "equipment" in this Act includes any boat, 25 tackle, fishing or shooting instruments, and other things belonging to the ship.

(4.) This Act may be cited as the Seal Fishery (Behring's Sea) Act, 1891.

S C H E D U L E.

ENACTMENTS OF MERCHANT SHIPPING ACT (17 & 18 VICT. c. 104.) APPLIED.

A.D. 1891.

SECTION 103.

- 5 * * * * *
- And in order that the above provisions as to forfeitures may be carried into effect, it shall be lawful for any commissioned officer on full pay in the military or naval service of Her Majesty, or any British officer of Customs, or any British Consular officer, to seize and detain any ship which has, either
- 10 wholly or as to any share therein, become subject to forfeiture as aforesaid, and to bring her for adjudication before the High Court of Admiralty in England or Ireland, or any court having Admiralty jurisdiction in Her Majesty's dominions; and such court may thereupon make such order in the case as it may think fit, and may award to the officer bringing in the same
- 15 for adjudication such portion of the proceeds of the sale of any forfeited ship or share as it may think right.

SECTION 104.

- No such officer as aforesaid shall be responsible, either civilly or criminally, to any person whomsoever, in respect of the seizure or detention of any ship
- 20 that has been seized or detained by him in pursuance of the provisions herein contained, notwithstanding that such ship is not brought in for adjudication, or, if so brought in, is declared not to be liable to forfeiture, if it is shown to the satisfaction of the judge or court before whom any trial relating to such ship or such seizure or detention is held that there were reasonable grounds for
- 25 such seizure or detention; but if no such grounds are shown, such judge or court may award payment of costs and damages to any party aggrieved, and make such other order in the premises as it thinks just.

Officer not
liable for any
seizure made
on reasonable
grounds.

PART X.—LEGAL PROCEDURE.

Application.

- 30 SECTION 517.

The Tenth Part of this Act shall in all cases, where no particular country is mentioned, apply to the whole of Her Majesty's dominions,

[345.]

A 2

Application.

Application
of Part X. of
the Act.

Legal Procedure (General).

A.D. 1891.

SECTION 518.

*Legal
Procedure
(General).*Punishment
of offences,
and recovery
of penalties.

In all places within Her Majesty's dominions, except Scotland, the offences herein-after mentioned shall be punished and penalties recovered in manner following; (that is to say,) 5

(1.) Every offence by this Act declared to be a misdemeanor shall be punishable by fine or imprisonment with or without hard labour, and the court before which such offence is tried may in England make the same allowances and order payment of the same costs and expenses as if such misdemeanor had been enumerated in the Act passed in the seventh year of His late Majesty King George the Fourth, chapter sixty-four, or any other Act that may be passed for the like purpose, and may in any other part of Her Majesty's dominions make such allowances and order payment of such costs and expenses (if any) as are payable or allowable upon the trial of any misdemeanor under any existing Act or Ordinance or as may be payable or allowable under any Act or law for the time being in force therein: 10 15

(2.) Every offence declared by this Act to be a misdemeanor shall also be deemed to be an offence hereby made punishable by imprisonment for any period not exceeding six months, with or without hard labour, or by a penalty not exceeding one hundred pounds, and may be prosecuted accordingly in a summary manner, instead of being prosecuted as a misdemeanor: 20

(3.) Every offence hereby made punishable by imprisonment for any period not exceeding six months, with or without hard labour, or by any penalty not exceeding one hundred pounds, shall in England and Ireland be prosecuted summarily before any two or more justices, as to England in the manner directed by the Act of the eleventh and twelfth years of the reign of Her Majesty Queen Victoria, chapter forty-three, and as to Ireland in the manner directed by the Act of the fourteenth and fifteenth years of the reign of Her Majesty Queen Victoria, chapter ninety-three, or in such other manner as may be directed by any Act or Acts that may be passed for like purposes: And all provisions contained in the said Acts shall be applicable to such prosecutions in the same manner as if the offences in respect of which the same are instituted were hereby stated to be offences in respect of which two or more justices have power to convict summarily or to make a summary order: 25 30 35

(4.) In all cases of summary convictions in England, where the sum adjudged to be paid exceeds five pounds, or the period of imprisonment adjudged exceeds one month, any person who thinks himself aggrieved by such conviction may appeal to the next court of general or quarter sessions. 40

(5.) All offences under this Act shall in any British possession be punishable in any court or by any justice of the peace or magistrate in which or by whom offences of a like character are ordinarily punishable, or in such other manner, or by such other courts, justices, or magistrates, as may from time to time be determined by any Act or Ordinance duly 45

made in such possession in such manner as Acts and Ordinances in such possession are required to be made in order to have the force of law. A.D. 1891.

SECTION 519.

Any stipendiary magistrate shall have full power to do alone whatever two justices of the peace are by this Act authorised to do.

Stipendiary
magistrate to
have same
power as two
justices.

SECTION 520.

For the purpose of giving jurisdiction under this Act, every offence shall be deemed to have been committed, and every cause of complaint to have arisen, either in the place in which the same actually was committed or arose, or in any place in which the offender or person complained against may be.

Offence where
deemed to
have been
committed.

SECTION 521.

In all cases where any district within which any court or justice of the peace or other magistrate has jurisdiction, either under this Act or under any other Act or at common law, for any purpose whatever, is situate on the coast of any sea, or abutting on or projecting into any bay, channel, lake, river, or other navigable water, every such court, justice of the peace, or magistrate shall have jurisdiction over any ship or boat being on or lying or passing off such coast, or being in or near such bay, channel, lake, river, or navigable water as aforesaid, and over all persons on board such ship or boat or for the time being belonging thereto, in the same manner as if such ship, boat, or persons were within the limits of the original jurisdiction of such court, justice, or magistrate.

Jurisdiction
over ships
lying off the
coasts.

SECTION 522.

Service of any summons or other matter in any legal proceeding under this Act shall be good service, if made personally on the person to be served, or at his last place of abode, or if made by leaving such summons for him on board any ship to which he may belong with the person being or appearing to be in command or charge of such ship.

Service to be
good if made
personally, or
on board ship.

SECTION 523.

In all cases where any court, justice or justices of the peace, or other magistrate, has or have power to make an order directing payment to be made of any seaman's wages, penalties, or other sums of money, then, if the party so directed to pay the same is the master or owner of a ship, and the same is not paid at the time and in manner prescribed in the order, the court, justice or justices, or other magistrate, who made the order, may, in addition to any other powers they or he may have for the purpose of compelling payment, direct the amount remaining unpaid to be levied by distress or poinding and sale of the said ship, her tackle, furniture, and apparel.

Sums ordered
to be paid
leviable by
distress on
ship.

SECTION 524.

Any court, justice, or magistrate imposing any penalty under this Act, for which no specific application is herein provided, may, if it or he thinks fit,

Application
of penalties.

A.D. 1891.

direct the whole or any part thereof to be applied in compensating any person for any wrong or damage which he may have sustained by the act or default in respect of which such penalty is imposed, or to be applied in or towards payment of the expenses of the proceedings; and, subject to such directions or specific application as aforesaid, all penalties recovered in the United Kingdom shall be paid into the receipt of Her Majesty's Exchequer in such manner as the Treasury may direct, and shall be carried to and form part of the Consolidated Fund of the United Kingdom; and all penalties recovered in any British possession shall be paid over into the public treasury of such possession, and form part of the public revenue thereof.

SECTION 525.

Limitation of
time in sum-
mary proceed-
ings.

The time for instituting summary proceedings under this Act shall be limited as follows; (that is to say,)

- (1.) No conviction for any offence shall be made under this Act in any summary proceeding instituted in the United Kingdom, unless such proceeding is commenced within six months after the commission of the offence; or, if both or either of the parties to such proceeding happen during such time to be out of the United Kingdom, unless the same is commenced within two months after they both first happen to arrive or to be at one time within the same:
- (2.) No conviction for any offence shall be made under this Act in any proceeding instituted in any British possession, unless such proceeding is commenced within six months after the commission of the offence; or if both or either of the parties to the proceeding happen during such time not to be within the jurisdiction of any court capable of dealing with the case, unless the same is commenced within two months after they both first happen to arrive or to be at one time within such jurisdiction:
- (3.) No order for the payment of money shall be made under this Act in any summary proceeding instituted in the United Kingdom, unless such proceeding is commenced within six months after the cause of complaint arises; or, if both or either of the parties happen during such time to be out of the United Kingdom, unless the same is commenced within six months after they both first happen to arrive or to be at one time within the same:
- (4.) No order for the payment of money shall be made under this Act in any summary proceeding instituted in any British possession, unless such proceeding is commenced within six months after the cause of complaint arises; or, if both or either of the parties to the proceeding happen during such time not to be within the jurisdiction of any court capable of dealing with the case, unless the same is commenced within six months after they both first happen to arrive or be at one time within such jurisdiction:

And no provision contained in any other Act or Acts, Ordinance or Ordinances, for limiting the time within which summary proceedings may be instituted shall effect any summary proceeding under this Act.

SECTION 526.

A.D. 1891.

Any document required by this Act to be executed in the presence of or to be attested by any witness or witnesses, may be proved by the evidence of any person who is able to bear witness to the requisite facts, without calling the attesting witness or witnesses or any of them.

Document proved without calling attesting witness.

SECTION 527.

Whenever any injury has, in any part of the world, been caused to any property belonging to Her Majesty or to any of Her Majesty's subjects by any foreign ship, if at any time thereafter such ship is found in any port or river of the United Kingdom or within three miles of the coast thereof, it shall be lawful for the judge of any court of record in the United Kingdom, or for the judge of the High Court of Admiralty, or in Scotland the Court of Session, or the sheriff of the county within whose jurisdiction such ship may be, upon its being shown to him by any person applying summarily that such injury was probably caused by the misconduct or want of skill of the master or mariners of such ship, to issue an order directed to any officer of Customs or other officer named by such judge, requiring him to detain such ship until such time as the owner, master, or consignee thereof has made satisfaction in respect of such injury, or has given security, to be approved by the judge, to abide the event of any action, suit, or other legal proceeding that may be instituted in respect of such injury, and to pay all costs and damages that may be awarded thereon; and any officer of Customs or other officer to whom such order is directed shall detain such ship accordingly.

Power of judge of court of record or Admiralty to arrest foreign ship that has occasioned damage.

SECTION 528.

In any case where it appears that before any application can be made under the foregoing section such foreign ship will have departed beyond the limits therein mentioned, it shall be lawful for any commissioned officer on full pay in the military or naval service of Her Majesty, or any British officer of Customs, or any British consular officer, to detain such ship until such time as will allow such application to be made and the result thereof to be communicated to him; and no such officer shall be liable for any costs or damages in respect of such detention unless the same is proved to have been made without reasonable grounds.

Power in certain cases to detain ship before application made to judge.

SECTION 529.

In any action, suit, or other proceeding in relation to such injury, the person so giving security as aforesaid shall be made defendant or defender, and shall be stated to be the owner of the ship that has occasioned such damage; and the production of the order of the judge made in relation to such security shall be conclusive evidence of the liability of such defendant or defender to such action, suit, or other proceeding.

Who to be defendant to suit in such cases.

A.D. 1891.

*Legal
Procedure
(Scotland).*
(Offences
punishable as
misdemeanors.

Legal Procedure (Scotland).

SECTION 530.

In Scotland every offence which by this Act is described as a felony or misdemeanor may be prosecuted by indictment or criminal letters at the instance of Her Majesty's Advocate before the High Court of Justiciary, or 5 by criminal libel at the instance of the procurator fiscal of the county before the sheriff, and shall be punishable with fine and with imprisonment, with or without hard labour in default of payment, or with imprisonment, with or without hard labour, or with both, as the court may think fit, or in the case of felony with penal servitude, where the court is competent thereto; and 10 such court may also, if it think fit, order payment by the offender of the costs and expenses of the prosecution.

SECTION 531.

Summary pro-
ceedings.

In Scotland, all prosecutions, complaints, actions, or proceedings under this Act, other than prosecutions for felonies or misdemeanors, may be 15 brought in a summary form before the sheriff of the county, or before any two justices of the peace of the county or burgh where the cause of such prosecution or action arises, or where the offender or defender may be for the time, and when of a criminal nature or for penalties, at the instance of the procurator fiscal of court, or at the instance of any party aggrieved, with con- 20 currence of the procurator fiscal of court; and the court may, if it think fit, order payment by the offender or defender of the costs of the prosecution or action.

SECTION 532.

Form of com-
plaint.

In Scotland, all prosecutions, complaints, actions, or other proceedings under 25 this Act may be brought either in a written or printed form, or partly written and partly printed, and where such proceedings are brought in a summary form it shall not be necessary in the complaint to recite or set forth the clause or clauses of the Act on which such proceeding is founded, but it shall be sufficient to specify or refer to such clause or clauses, and to set forth shortly 30 the cause of complaint or action, and the remedy sought; and when such complaint or action is brought in whole or in part for the enforcement of a pecuniary debt or demand, the complaint may contain a prayer for warrant to arrest upon the dependence.

SECTION 533.

35

Mode of
requiring ap-
pearance of
defender and
witnesses.

In Scotland, on any complaint or other proceeding brought in a summary form under this Act being presented to the sheriff clerk or clerk of the peace, he shall grant warrant to cite the defender to appear personally before the said sheriff or justices of the peace on a day fixed, and at the same time shall appoint a copy of the same to be delivered to him by a sheriff officer or con- 40 stable, as the case may be, along with the citation; and such deliverance shall also contain a warrant for citing witnesses and havers to compare at the same time and place to give evidence and produce such writs as may be specified in their citation; and where such warrant has been prayed for in the complaint

or other proceeding, the deliverance of the sheriff clerk or clerk of the peace shall also contain warrant to arrest upon the dependence in common form : Provided always, that where the apprehension of any party, with or without a warrant, is authorised by this Act, such party may be detained in custody
 5 until he can be brought at the earliest opportunity before any two justices, or the sheriff who may have jurisdiction in the place, to be dealt with as this Act directs, and no citation or inducize shall in such case be necessary. A.D. 1891.

SECTION 534.

When it becomes necessary to execute such arrestment on the dependence
 10 against goods or effects of the defender within Scotland, but not locally situated within the jurisdiction of the sheriff or justices of the peace by whom the warrant to arrest has been granted, it shall be competent to carry the warrant into execution on its being indorsed by the sheriff clerk or clerk of the peace of the county or burgh respectively within with such warrant comes to be
 15 executed. Backing arrestments.

SECTION 535.

In all proceedings under this Act in Scotland the sheriff or justices of the peace shall have the same power of compelling attendance of witnesses and
 20 havers as in cases falling under their ordinary jurisdiction. Compelling attendance of witnesses.

SECTION 536.

The whole procedure in cases brought in a summary form before the sheriff or justices of the peace in Scotland shall be conducted vivâ voce, without written pleadings, and without taking down the evidence in writing, and no record shall be kept of the proceedings other than the complaint, and the sentence
 25 or decree pronounced thereon. Proceedings to be vivâ voce.

SECTION 537.

It shall be in the power of the sheriff or justices of the peace in Scotland to adjourn the proceedings from time to time to any day or days to be fixed by them, in the event of absence of witnesses or of any other cause which
 30 shall appear to them to render such adjournment necessary. Power to adjourn.

SECTION 538.

In Scotland all sentences and decrees to be pronounced by the sheriff or justices of the peace upon such summary complaints shall be in writing ; and where there is a decree for payment of any sum or sums of money against a
 35 defender, such decree shall contain warrant for arrestment, poinding, and imprisonment in default of payment, such arrestment, poinding, or imprisonment to be carried into effect by sheriffs officers or constables, as the case may be, in the same manner as in cases arising under the ordinary jurisdiction in the sheriff or justices : Provided always, that nothing herein contained shall
 40 be taken or construed to repeal or affect an Act of the fifth and sixth years of William the Fourth, intituled " An Act for abolishing, in Scotland, imprisonment for civil debts of small amount." Sentence to be in writing. Imprisonment to be inflicted in default of payment. 5 & 6 W. 4. c. 70.

A.D. 1891.

SECTION 539.

Sentence and penalties in default of defender's appearance.

In all summary complaints and proceedings for recovery of any penalty or sum of money in Scotland, if a defender who has been duly cited shall not appear at the time and place required by the citation, he shall be held as confessed, and sentence or decree shall be pronounced against him in terms of 5 the complaint, with such costs and expenses as to the court shall seem fit: Provided always, that he shall be entitled to obtain himself reponed against any such decree at any time before the same be fully implemented, by lodging with the clerk of court a reponing note, and consigning in his hands the sum decerned for, and the costs which had been awarded by the court, 10 and on the same day delivering or transmitting through the post to the pursuer or his agent a copy of such reponing note; and a certificate by the clerk of court of such note having been lodged shall operate as a sist of diligence till the cause shall have been reheard and finally disposed of, which shall be on the next sitting of the court, or on any day to which the court 15 shall then adjourn it.

SECTION 540.

Warrant to apprehend in default of appearance.

In all summary complaints or other proceedings not brought for the recovery of any penalty or sum of money in Scotland, if a defender, being duly cited, shall fail to appear, the sheriff or justices may grant warrant to 20 apprehend and bring him before the court.

SECTION 541.

Backing sentences or decrees.

In all cases where sentences or decrees of the sheriff or justices require to be enforced within Scotland, but beyond the jurisdiction of the sheriff or justices by whom such sentences or decrees have been pronounced, it shall be 25 competent to carry the same into execution upon the same being indorsed by the sheriff clerk or clerk of the peace of the county or burgh within which such execution is to take place.

SECTION 542.

Orders not to be quashed for want of form; and to be final.

No order, decree, or sentence pronounced by any sheriff or justice of the 30 peace in Scotland under the authority of this Act shall be quashed or vacated for any misnomer, informality, or defect of form; and all orders, decrees, and sentences so pronounced shall be final and conclusive, and not subject to suspension, advocation, reduction, or to any form of review or stay of execution, except on the ground of corruption or malice on the part of the sheriff or 35 justices, in which case the suspension, advocation, or reduction must be brought within fourteen days of the date of the order, decree, or sentence complained of: Provided always, that no stay of execution shall be competent to the effect of preventing immediate execution of such order, decree, or sentence. 40

SECTION 543.

General rules, so far as applicable, to extend

Such of the general provisions with respect to jurisdiction, procedure, and penalties contained in this Act as are not inconsistent with the special rules

herein-before laid down for the conduct of legal proceedings and the recovery of penalties in Scotland, shall, so far as the same are applicable, extend to such last-mentioned proceedings and penalties: Provided always, that nothing in this Act contained shall be held in any way to annul or restrict the common

A.D. 1891.
to penalties,
and proceed-
ings in Scot-
land.

- 5 law of Scotland with regard to the prosecution or punishment of offences at the instance or by the direction of the Lord Advocate, or the rights of owners or creditors in regard to enforcing a judicial sale of any ship and tackle, or to give to the High Court of Admiralty of England any jurisdiction in respect of salvage in Scotland which it has not heretofore had or exercised.

Seal Fishery (Behring's Sea).

A

B I L L

To enable Her Majesty, by Order in Council, to make Special Provision for prohibiting the Catching of Seals in Behring's Sea by Her Majesty's Subjects during the Period named in the Order.

(Prepared and brought in by
*Mr. William Henry Smith, Mr. Secretary
Matthews, and Mr. James Ferguson.*)

*Ordered, by The House of Commons, to be Printed,
29 May 1891.*

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[Price 1½d.]

[Bill 345.]

A

B I L L

TO

Encourage the Industry of Gathering and Manufacturing A.D. 1891.
Sea Ware within the Crofting Counties of Scotland. —

WHEREAS in certain parts of Scotland known as its crofting counties, exceptional legislation has recently been found necessary, in order to alleviate the impoverished condition of many of the people; and whereas permanent and remunerative employment at their doors can be had by utilizing sea ware, at present, and to the value of many thousands per annum, unproductive and allowed to decay, and it is therefore necessary to make certain provisions for encouraging the industry of gathering and manufacturing sea ware.

10 Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the Sea Ware (Crofting Counties, Short title.
15 Scotland) Act, 1891.

2. The right to gather, manufacture, use, and dispose of all sea ware of every description, whether drift or fixed, on the sea coasts of the crofting counties of Scotland, viz., Argyll, Inverness, Ross and Cromarty, Sutherland, Caithness, and Orkney and
20 Zetland, is, and shall be, open and free to the public. Right to sea ware to be open in the crofting counties of Scotland.

3. Any of the resident population desirous of engaging in the industry shall be entitled to obtain annually from the county clerk of the county in which the applicant intends to engage in the said industries a licence, embracing all members of his family, entitling
25 him to do so, on payment of a fee of *one shilling*, which fee shall form part of the county fund. Those engaging to take out a licence.

[Bill 274.]

A.D. 1891.

Powers and
privileges
of licence
holders.

4. All persons holding such licence shall be entitled to collect, dry, and manufacture sea ware of every description, whether drift or fixed, on the shores of the crofting counties of Scotland, and the foreshores thereof, and carry away and dispose of the same; and shall be entitled, for the purpose of collecting, drying, manufactur- 5 ing, and carrying away the said sea ware, to have all proper and necessary egress and regress, and to use the said shores and foreshores in the same way and to the same extent and effect as is provided with regard to herring fishings in the eleventh section of the Act two George the Third, chapter thirty-one. 10

County
councils to
frame bye-
laws.

5. The county councils of the crofting counties shall from time to time, upon the representation of anyone interested, frame such byelaws for the nurture of fixed ware, for the preservation of amenity, and the maintenance of good neighbourhood and order, as shall be deemed suitable and necessary, with power to fix 15 penalties for breaches of said laws; and anyone feeling aggrieved by the promulgation of such byelaws shall have right of appeal to the Secretary for Scotland, whose decision shall be final.

Penalty
against
interference
with or ex-
actions from
the licence
holders, &c.

6. Any person interfering with the holder of a licence in the exercise of the said industries, or who makes, or attempts to make, 20 any exaction from him while engaged on all or any of the objects aforesaid, shall be liable to a penalty of *five pounds* sterling for each offence, which penalty may be sued for and recovered in the sheriffs small debt court of the district at the instance of the person interfered with, or from whom such exaction is made or 25 attempted to be made, and penalties for breach of byelaws shall be sued for and recovered in manner aforesaid, at the instance of the procurator fiscal of the district.

Sea Ware Crofting Counties (Scotland).

A

BILL

To encourage the Industry of
Gathering and Manufacturing Sea
Ware within the Crofting Counties
of Scotland.

(Prepared and brought in by
*Mr. Fraser-Mackintosh, Mr. Chamberlain,
Dr. Cameron, Colonel Malcolm, Dr. MacDonald,
and Mr. Caldwell.*)

*Ordered, by The House of Commons, to be Printed,
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[Price 1d.]

[Bill 274.]

Seed Potatoes (Ireland) Bill.

ARRANGEMENT OF CLAUSES.

Clause.

1. Short title.
 2. Application of Act.
 3. Powers of Guardians to borrow.
 4. Terms of loan.
 5. Orders for payment of loans may be made by Local Government Board.
 6. Application of loans.
 7. Recovery of price from purchasers.
 8. Power of entry and inspection.
 9. Summary recovery of price of seed.
 10. Powers of Local Government Board where Guardians make default.
 11. Saving for other remedies.
 12. Repayment of loans made by the Board of Works.
 13. Confirmation of expenditure by Guardians, and indemnity.
 14. No electoral disability.
 15. Books *prima facie* evidence of delivery of seed.
-

A

B I L L

TO

Enable Guardians of the Poor to borrow Money for the purpose of procuring Seed Potatoes for Tenants and Occupiers in Ireland; and for other purposes. A.D. 1890.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

5 **1.** This Act may be cited as the Seed Supply (Ireland) Act, Short title. 1890.

10 **2.** At any time *after the passing of this Act*, and before the *thirty-first day of March one thousand eight hundred and ninety-one*, the Local Government Board, if satisfied that the occupiers of land in any electoral division of any union are generally unable to procure an adequate supply of seed potatoes, may, by order, authorise or, if they think fit, may require the Guardians of the Poor of the union to put the provisions of this Act in force in reference to such electoral division; and the Local Government Board may
15 from time to time, by order made for that purpose, revoke or vary any such order.

The Local Government Board shall prepare, and may from time to time add to or alter, a schedule of the unions, and of the electoral divisions thereof, in which they have authorised the
20 Guardians to put the provisions of this Act in force.

3. The Guardians of the Poor of any union scheduled for the time being may apply to the Local Government Board for a loan for the use of any scheduled electoral division of their union. If the Local Government Board approves of any such application
25 they shall transmit it to the Commissioners of Public Works, who may, with the consent of the Commissioners of Her Majesty's Treasury, make, out of any moneys at their disposal for the purpose of loans, any loan to such Board of Guardians, on the security

[Bill 56.]

A

A.D. 1890. — of any rate applicable to any of the purposes of the Acts for the Relief of the Poor which is leviable in the electoral division for the use of which the loan is made, and without requiring any further or other security.

Terms of
loan.

4. Such loans shall be made without interest, and shall be 5 repayable by the Guardians to the Commissioners of Public Works by four equal instalments, the first of such instalments to be paid on the *first day of August one thousand eight hundred and ninety-two*, the second of such instalments to be paid on the *first day of August one thousand eight hundred and ninety-three*, the third 10 on the *first day of August one thousand eight hundred and ninety-four*, and the fourth on the *first day of August one thousand eight hundred and ninety-five*.

When any such loan is made all rates leviable for any of the purposes of the Acts for the relief of the Poor in the electoral 15 division for the use of which the loan was made shall become forthwith charged, without any deed of mortgage or other instrument being required, with the repayment by such instalments of the sum lent for the use of the division.

Orders for
payment of
loans may be
made by Local Government Board.

5. If at any time the Commissioners of Public Works in Ireland 20 certify that any sum remains due to them from the Board of Guardians of any union on account of any loan made for the use of any electoral division for the purchase of seed, and is then payable to the Commissioners, the Local Government Board shall, by order under their seal, assess that sum on the electoral division, 25 and shall send copies of the order to the Board of Guardians and to the treasurer of the union; and thereupon the treasurer of the union shall, out of any money then in his hands to the credit of the Guardians, or if such money is insufficient for the purpose, then out of all moneys subsequently received by him on account of 30 the Guardians, pay over the amount mentioned in the order to the Commissioners of Public Works. The Guardians of the union shall debit the electoral division with the amount so assessed upon the division.

Application
of loans.

6. The Guardians may apply the whole or any part of the sum 35 borrowed by them for the use of each electoral division in purchasing seed potatoes which the Local Government Board may authorise, and in defraying all expenses incurred for carriage, storage, or otherwise in providing such seed for sale. Such seed shall be sold by the Guardians to occupiers of land and cultivators 40 of land (not being occupiers) on the application of the occupier, and on his security, in the electoral divisions, subject to the provisions of this Act.

The Guardians may sell such seed, subject to the following provisions: A.D. 1890.

1. They may sell to any occupier of land valued at not more than fifteen pounds a quantity of seed potatoes sufficient to sow an acre, "statute measure;" provided that the total cost of such seed does not exceed *five* pounds for any one occupier:
2. They may sell to any person who cultivates for his own use any land under a contract made by him with the tenant of the land a quantity of seed potatoes sufficient to sow a quarter of an acre of land statute measure. No such sale shall be made except upon the application of the person who is tenant of the land, and upon his agreeing to pay to the Guardians the price of the seed so sold in the same manner as if the seed had been sold to him:
3. No seed shall be sold to any occupier of land valued at more than fifteen pounds, and no seed shall be sold for less than the net price paid by the Guardians for it, including all expenses incurred for carriage, storage, or otherwise in providing such seed for sale:
4. No seed shall be sold to any person unless the Guardians, or such persons as the Local Government Board may nominate in that behalf, are satisfied that the land into which it is to be put has been properly prepared and is ready for sowing:
5. If in any case any premises in the occupation of any occupier are not separately valued under the Acts relating to the valuation of rateable property in Ireland, the Guardians may receive such evidence as they think fit as to the annual value of such premises, and such premises shall, for the purpose of this Act, be taken to be of the value which the Guardians shall determine, as if such premises had been separately valued at that amount under the said Acts.
7. Payment of the amount due to the Guardians from each person indebted to the Guardians on account of any purchase of seed, whether made before or after the passing of this Act, shall be made by four equal instalments.

Recovery of
price from
purchasers.

For the purpose of obtaining payment of each such instalment due from each such person the Guardians shall levy such sum, where the person is rated under the Acts for the Relief of the Poor, as part of the poor rate payable by such person, by a special rate

A.D. 1890. to be added to the poor rate assessed on the tenements occupied by such person, and to be collected therewith.

Where such person is not rated under the Acts for the relief of the Poor the Guardians shall make a special rate for the purposes of this Act, in which he shall be rated.

Every special rate made for the purpose of obtaining payment of money due from each such person shall be recoverable in the same manner and with the same remedies by the collectors of the poor rate as if it were poor rate, and shall be lodged to the credit of the Guardians with the treasurer of the union.

Provided that no person paying any such special rate shall be entitled to make any deduction on account of such payment from any rent which he is liable to pay.

The first of such special rates shall be made by the Guardians at the same time as the first ordinary rate made for the relief of the poor in the union after *the first day of August one thousand eight hundred and ninety-one*, and the second of such special rates shall be made by the Guardians at the same time as the first ordinary rate for the relief of the poor made in the union after *the first day of August one thousand eight hundred and ninety-two*. The first instalment payable by each person indebted shall be taken to be due on the day on which the first of such special rates is made, and the second instalment shall be taken to be due on the day on which the second of such special rates is made, and the third and fourth on the days on which the third and fourth such special rates are made.

Any person indebted to any Board of Guardians on account of any such purchase of seed may pay off his debt, or each instalment of it, at any time before each such special rate is made.

Power of
entry and
inspection.

8. When any seed has been sold under this Act to any person in any union, any of the Guardians of the union, or any person nominated by the Guardians or by the Local Government Board, may at all reasonable times enter into and examine any land occupied or tilled by such person, for the purpose of ascertaining whether the seed sold to such person has been properly sown by him, and may do all acts reasonably necessary for that purpose. For the purpose of facilitating such examination the Guardians shall keep a list of all the names and addresses of all purchasers of seed, and shall permit such list to be inspected by any person having authority to make such examination under this Act. If any person refuses to a Guardian or other person acting in execution of this Act admission to any land which such Guardian

or person is entitled to enter or examine, or obstructs or impedes him in so entering or examining, the person so offending may be prosecuted in a summary manner according to the provisions of the Petty Sessions (Ireland) Act, 1851, and any Act amending
 5 the same, and on conviction shall be liable to a fine not exceeding *five pounds*.

A.D. 1890.

9. If any person to whom any seed has been sold by any Board of Guardians before or after the passing of this Act does not properly sow such seed, the Guardians of the union may forthwith
 10 proceed to recover the price of such seed, whether the amount is more or less than two pounds, before the justices in petty sessions, in the manner prescribed by the Act passed in the session of Parliament held in the twenty-second year of the reign of Her present Majesty, chapter fourteen, and any Acts amending it; and the
 15 provisions of such Act and Acts shall apply to such proceedings as if the debt sued for was under the value of two pounds.

Summary recovery of price of seed.

10. If at any time it appears to the Local Government Board that the Board of Guardians of any union have made default in any respect in the execution of this Act, the Local Government
 20 Board may, if they think fit, themselves carry this Act into execution with reference to such union and the several electoral divisions thereof, and shall have for that purpose all the powers vested by this Act in the Board of Guardians of a union scheduled under this Act. In such case application for any loan may be
 25 made by the Local Government Board directly to the Commissioners of Public Works, and in other respects the Local Government Board shall be in the place and stead of the Board of Guardians so making default.

Powers of Local Government Board where Guardians make default.

11. Nothing contained in this Act shall be taken to prejudice
 30 or affect any proceedings which might have been instituted by the Commissioners of Public Works or by any Board of Guardians for the enforcement of any contract or the recovery of any debt.

Saving for other remedies.

12. If at any time *before the passing of this Act* the Commissioners of Public Works in Ireland shall have advanced money
 35 to any Board of Guardians for the purchase of seed, the sum so advanced, or any part thereof remaining unpaid from time to time, shall be a charge upon the rates leviable on such electoral division or divisions in the union as the Local Government Board shall appoint; and such sum or part shall be repaid in the same manner
 40 as sums lent by the Commissioners of Public works to Boards of Guardians under the authority of this Act, and the provisions of

Repayment of loans made by the Board of Works.

A.D. 1890. — this Act relative to the repayment of loans made under the authority of this Act shall apply to such loans made before the passing of this Act.

Confirmation of expenditure by Guardians, and indemnity.

13. If at any time *before the passing of this Act* any outlay shall have been made by any Board of Guardians, with the sanction of the Local Government Board, for the purchase of seed for sale to occupiers of land or other persons qualified to purchase such seed under this Act in the union, such outlay, and all resolutions and proceedings of the board and of their officers in relation thereto, shall be ratified and confirmed and be as valid and effectual as if the outlay had been made and the resolutions and proceedings had been passed and taken under the authority and in compliance with the provisions of this Act; and all persons who have acted in any manner in making any loan to any Board of Guardians, or in making any advance of money to the Commissioners of Public Works for the purpose of any such loan, or in making such outlay for seed, shall be released and indemnified from and against any penalties and surcharges in consequence thereof.

No electoral disability.

14. No electoral disability or loss of Parliamentary or other franchise shall be incurred by any voter who may be granted assistance under the provisions of this Act.

Books *prima facie* evidence of delivery of seed.

15. In all cases where any action is taken by the Guardians of a union one of their collectors or other officer to recover the price of potato seed; then any book of the union or other paper purporting to be kept by the clerk of the union or other officer of the union shall be *prima facie* evidence of the delivery of such seed.

Seed Potatoes (Ireland).

A

B I L L

To enable Guardians of the Poor to borrow Money for the purpose of procuring Seed Potatoes for Tenants and Occupiers in Ireland; and for other purposes.

*(Prepared and brought in by
Colonel Nolan, Mr. Sexton,
Mr. Labouchere, Dr. Cameron,
Mr. E. Harrington, Mr. Crilly, Mr. D. Sullivan,
and Mr. Peter M'Donald.)*

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[*Price 1½d.*]

[Bill 56.]

Seed Potatoes Supply (Ireland) Bill.

ARRANGEMENT OF CLAUSES.

Clause.

1. Short title.
 2. Powers of Guardians to borrow.
 3. Terms of loan.
 4. Orders for payment of loans may be made by Local Government Board.
 5. Application of loans.
 6. Recovery of price from purchasers.
 7. Power to postpone instalment.
 8. Power of entry and inspection.
 9. Summary recovery of price of seed.
 10. Powers of Local Government Board where Guardians make default.
 11. Rules and regulations.
 12. Savings.
 13. Definitions.
-

A
B I L L

TO

Provide for the Supply of Seed Potatoes to Occupiers and A.D. 1890.
Cultivators of Land in Ireland.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

5 **1.** This Act may be cited as the Seed Potatoes Supply (Ireland) Short title.
Act, 1890.

10 **2.** The Guardians of any poor law union may apply to the Local Government Board for a loan under this Act for the use of any electoral division of their union, and if they satisfy the Local Government Board that the occupiers of land in that division are generally unable, through poverty and the extent of the failure of the potato crop, to procure an adequate supply of seed potatoes, the Local Government Board may approve of the application, and in that case shall transmit it to the Board of Works, who may, with
15 the consent of the Treasury, make, out of any moneys at their disposal for the purpose of local loans, a loan to such Board of Guardians, on the security of the poor rate, leviable in the said electoral division, and without requiring any further or other security.

20 **3.—(1.)** Such loan shall be repayable by the Guardians to the Board of Works by two equal instalments, the first of which shall be paid on the first day of August one thousand eight hundred and ninety-two, and the second on the first day of August, one thousand eight hundred and ninety-three. Terms of loan.

25 **(2.)** The interest on such loan or on so much as is for the time being not repaid shall be at the lowest rate fixed by the Treasury for interest on local loans in Ireland, and shall be paid by equal half-yearly payments to the Board of Works out of the Irish Church Temporalities Fund.

[Bill 148.]

A

A.D. 1890.

When any such loan is made for the benefit of any electoral division, all poor rates leviable in the division shall become forthwith charged, without any deed of mortgage or other instrument, with the repayment by the said instalments of the loan.

Orders for
payment of
loans may be
made by Local Government Board.

4. If at any time the Board of Works certify that any sum is payable to them by the Guardians of any union on account of any loan under this Act for the benefit of an electoral division, the Local Government Board shall, by order under their seal, assess that sum on the electoral division, and shall send copies of the order to the Guardians and to the treasurer of the union; and thereupon the treasurer of the union shall, out of any money then in his hands to the credit of the Guardians, or if such money is insufficient, then, out of all moneys subsequently received by him on account of the Guardians, pay the amount mentioned in the order to the Board of Works. The Guardians shall debit the electoral division with the amount so assessed.

Application
of loans.

5.—(1.) Where the Guardians obtain a loan under this Act for the benefit of any electoral division, they may apply the whole or any part thereof in purchasing seed potatoes, and in defraying all expenses incurred for carriage, storage, or otherwise in providing the same for sale, and shall when required by the Local Government Board, repay to the Board of Works any portion of the loan which is not so applied.

(2.) The Guardians shall sell such seed subject to the following provisions:—

- (a.) Seed shall not be sold to any occupier of land the rateable value of which exceeds fifteen pounds, nor for less than the net price paid by the Guardians for it, including all expenses incurred for carriage, storage, or otherwise in providing such seed for sale:
- (b.) The Guardians may sell to any such occupier of land a quantity of seed potatoes not exceeding twelve hundredweight:
- (c.) They may sell to any person who cultivates for his own use any land under a contract made by him with the tenant of the land for the purpose of growing potatoes, seed potatoes not exceeding six hundredweight; but no such sale shall be made except upon the application of the tenant of the land, and upon his agreeing to pay to the Guardians the price of the seed so sold in the same manner as if the seed had been sold to him:
- (d.) Seed shall not be sold to any person unless the Guardians, or such persons as the Local Government Board may nominate

in that behalf, are satisfied that the land into which it is to be put has been properly prepared, and is ready for sowing: A.D. 1890.

(e.) An abatement of one fifth shall be made in the price of all seed which is paid for in cash; and any loss thereby occasioned shall be charged on and paid out of the Irish Church Temporalities Fund:

(f.) All sums received for seed paid for in cash shall be paid by the Guardians to the Board of Works at the prescribed times, and shall be applied in repayment of the loan with which the seed was bought.

6.—(1.) The amount due to the Guardians on account of any seed sold shall be paid by two equal instalments. Recovery of price from purchasers.

(2.) For obtaining payment of each such instalment due from any person the Guardians shall levy the amount, where the person is rated to the poor rate, either as part of the poor rate payable by such person, or by a special rate to be added to the poor rate assessed on the tenements occupied by such person, and to be collected therewith.

(3.) Where such person is not rated to the poor rate the Guardians shall make a special rate for the purposes of this Act in which he shall be rated.

(4.) Every such special rate shall be recoverable in the same manner and with the same remedies by the collectors of the poor rate as if it were poor rate, and shall be lodged to the credit of the Guardians with the treasurer of the union.

(5.) Provided that no person shall be entitled to make any deduction from his rent on account of any such special rate.

(6.) The first of such special rates shall be made by the Guardians at the same time as the first ordinary poor rate made after the first day of August one thousand eight hundred and *ninety-one*, and the second of such special rates shall be made by the Guardians at the same time as the first ordinary poor rate made after the first day of August one thousand eight hundred and *ninety-two*.

The first instalment payable by each purchaser of seed shall be due on the day on which the first of such special rates is made, and the second instalment shall be due on the day on which the second of such special rates is made. Any such instalment may be paid to the Board of Guardians at any earlier date.

7. The Lord Lieutenant, with the consent of the Treasury, may, on the application of any Guardians made through the Local Government Board, postpone the payment of any instalment due from or to the Guardians under this Act to any day not later than

Power to postpone instalment.

A.D. 1890.

the first day of August one thousand eight hundred and ninety-five; and the time of making the special rates for the purpose of obtaining payment of any instalment so postponed shall be postponed for a corresponding period; and the postponed instalment shall become due on the day on which such postponed special rate is made. 5

Power of
entry and
inspection.

8.—(1.) The Lord Lieutenant, on the application of the Local Government Board, may, with the consent of the Treasury, appoint such officers of the Land Commission or other persons as inspectors to assist the Guardians in the purchase of seed potatoes under this Act, and in all arrangements for the inspection, storage, and 10 distribution of the same.

(2.) All purchases by the Guardians of seed potatoes under this Act, and all arrangements for the inspection, storage, and distribution thereof, shall be made subject to the regulations from time to time issued by such inspectors, and also subject to the approval of 15 at least one of such inspectors.

(3.) Any member of the Board of Guardians of the union, or any person nominated by the Guardians, or any such inspector, may at all reasonable times enter into and examine any land occupied or tilled by a purchaser of seed under this Act from such Guardians, 20 for the purpose of ascertaining whether the seed has been properly sown, and may do all acts reasonably necessary for that purpose.

(4.) For the purpose of facilitating such examination the Guardians shall keep a list of the names and addresses of all purchasers of seed, and shall permit such list to be inspected by 25 any person having authority to enter and examine under this Act.

(5.) If any person refuses to a Guardian or other person acting in execution of the powers conferred by this section admission to any land which such Guardian or person is entitled to enter or 30 examine, or obstructs or impedes him in so entering or examining, the person so offending shall be liable, on summary conviction, to a fine not exceeding five pounds.

Summary
recovery of
price of
seed.

9. If any purchaser of seed from Guardians under this Act does not properly sow such seed, the Guardians may forthwith 35 recover the price of such seed, whether the amount is more or less than two pounds, before the justices in petty sessions, in the manner prescribed by the Act of the session of the twenty-second year of the reign of Her present Majesty, chapter fourteen, and any Acts amending it; and the provisions of such Acts shall apply 40 as if the amount was under two pounds.

22 Vict.c. 14.

10. It shall be the duty of the Guardians of every union, in which there is an electoral division in which the occupiers of land are generally unable for the reasons aforesaid to procure an adequate supply of seed potatoes, to make an application under this Act to the Local Government Board within the prescribed time, and if it appears to the Local Government Board that the Guardians of any union have failed to make such application within the said time, or if at any time it appears to the Local Government Board that any Guardians have made default in any respect in the execution of this Act, the Local Government Board may, if they think fit, carry this Act into execution with reference to such union or any electoral division thereof, and shall have for that purpose all the powers vested by this Act in the Guardians of the union. In such case application for any loan may be made by the Local Government Board directly to the Board of Works, and in other respects the Local Government Board shall be in the place of the Guardians so making default.

A.D. 1890.

—
Powers of
Local Go-
vernment
Board where
Guardians
make default.

11. The Local Government Board, with the consent of the Lord Lieutenant and the Treasury, may make general rules and regulations as regards,—

Rules and
regulations.

- (a.) the times and manner of summoning and holding meetings of Guardians for the purposes of this Act :
- (b.) the time within which applications are to be made under this Act :
- 25 (c.) the information to be given by Guardians to the Local Government Board in respect of the persons in the several electoral divisions in the unions who are in need of, but are unable to procure, seed potatoes, and who the Guardians believe would be willing to purchase the same under this Act :
- 30 (d.) the forms of all estimates, circulars, notices, and receipts to be used by the Guardians under this Act :
- (e.) the times at which sums received by Guardians as the price of seed paid for in cash are to be paid to the Board of Works :
- (f.) any other matter or thing, whether similar or not to those before mentioned in respect of which it may seem to the Local Government Board (with such consent as aforesaid) expedient to make rules and regulations for the purpose of carrying this Act into effect.

12.—(1.) Nothing in this Act shall prejudice or affect any proceedings which might have been instituted by the Board of Works or by any Guardians for the enforcement of any contract or the recovery of any debt.

Savings.

A.D. 1890. — (2.) No electoral disability or loss of Parliamentary or other franchise shall be incurred by any voter by reason of the purchase of seed under this Act.

Definitions.

13. In this Act—

the expression “poor rate” means any rate leviable under the 5
Acts made for the relief of the poor in Ireland :

the expression “rateable value” means the annual rateable value
under the Irish Valuation Acts, and where any land occupied
is not separately valued under those Acts, means such value as
the Guardians of the union determine would be the rateable 10
value if such premises were so separately valued :

the expression “Local Government Board” means the Local
Government Board for Ireland :

the expression “Board of Works” means the Commissioners of
Public Works in Ireland. 15

the expression “Guardians” means a Board of Guardians :

the expression “Irish Church Temporalities Fund” means the
fund under the control of the Land Commission by virtue of
the Irish Church Amendment Act, 1881.

44 & 45 Vict
c. 71.

the expression “prescribed” means prescribed by rules made in 20
pursuance of this Act.

Seed Potatoes Supply (Ireland).

A

B I L L

To provide for the Supply of Seed
Potatoes to Occupiers and Cultivators of Land in Ireland.

(*Prepared and brought in by*
Mr. Arthur Balfour, Mr. Attorney-General for
Ireland, and Mr. Jackson.)

Ordered, by The House of Commons, to be Printed,
4 December 1890.

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ADAM and CHARLES BLACK, 6, North Bridge, Edinburgh; or
HODGKIN, FROGGS, & CO., 104, Grafton Street, Dublin.

[*Price 1½d.*]

[Bill 148.]

A

B I L L

TO

Amend the Seed Potatoes Supply (Ireland) Act, 1890. A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5 1. This Act may be cited as the Seed Potatoes Supply (Ireland) Act, 1891, and shall be read and construed as one with the Seed Potatoes Supply (Ireland) Act, 1890 (herein-after referred to as "the principal Act").

Short title
and con-
struction.

10 2. Sub-section (c) of sub-section (1) of section five of the principal Act is hereby repealed from the words "but no such sale" to the end of the sub-section, as regards all sales heretofore and hereafter made under the provisions thereof; provided that upon any such sale it shall be lawful for the guardians to obtain such security as they may think sufficient for the payment
15 of the price of the seed sold.

Amendment
of sec. 5 of
principal
Act.

Seed Potatoes Supply
(Ireland) Act, 1890,
Amendment.

A

B I L L

To amend the Seed Potatoes Supply
(Ireland) Act, 1890.

*(Prepared and brought in by
Mr. Arthur Balfour and
Mr. Attorney-General for Ireland.)*

*Ordered, by The House of Commons, to be Printed,
4 March 1891.*

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88 and 90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., 104, Grafton Street, Dublin.

[Price ½d.]

[Bill 239.]

A
B I L L

TO

Improve the position of Sheriff-Clerks Depute, whose A.D. 1891.
Appointments are recognised in all Acts of Parliament
relating to Sheriff-Courts in Scotland.

WHEREAS it is expedient that the position of sheriff-clerks
depute should be improved :

Be it therefore enacted by the Queen's most Excellent Majesty,
by and with the advice and consent of the Lords Spiritual and
5 Temporal, and Commons, in this present Parliament assembled,
and by the authority of the same, as follows :

1. From and after the *passing of this Act* the appointment of
sheriff-clerk depute shall be made by the sheriff-clerk, with the
approval of the Lord Advocate and the sheriff, expressed in writing,
10 and any sheriff-clerk depute so appointed, and any sheriff-clerk
depute holding office at the passing of this Act whose appointment
entitles him to act as clerk of the Small Debt Court, or as clerk in
any of the ordinary courts of the sheriff substitute, shall not be
removable from office except by the Lord Advocate for inability or
15 misbehaviour.

Appointment
of sheriff-
clerks
depute.

2. As soon as convenient after the *passing of this Act*, but
within one year thereof, the Lords Commissioners of Her Majesty's
Treasury shall fix the salary of each sheriff-clerk depute at such
sum as to them shall seem just, having regard to the duties imposed
20 upon him, and to the date of his appointment, *and which salary
shall be paid by the Queen's and Lord Treasurer's Remembrancer
out of the same fund and in the same manner as the salary of the
sheriff-clerk.*

Salaries of
sheriff-clerks
depute.

3. On the death, resignation, or removal of any sheriff-clerk his
25 depute or deputies shall continue to hold his or their offices, and to
exercise all the powers and authorities thereto belonging, without
the necessity of any interim appointment from the Court of Session
or new appointment from the succeeding sheriff-clerk, and in any

Sheriff-clerk
depute to
continue to
hold office
on the death
of sheriff-
clerk.

[Bill 235.]

A.D. 1891.

county where there is more than one depute, precedence of the sheriff-clerks depute, inter se, shall be reckoned according to the dates of their respective appointments.

Appointment
of sheriff-
clerk.

4. No person shall in future be eligible for the office of sheriff-clerk unless he has held a commission as a sheriff-clerk depute for 5 a period of *five years*.

Short title.

5. This Act may be cited as the Sheriff-Clerks Depute (Scotland) Act, 1891.

Sheriff-Clerks Depute (Scotland).

A

B I L L

To improve the position of Sheriff-Clerks Depute, whose Appointments are recognised in all Acts of Parliament relating to Sheriff-Courts in Scotland.

(Prepared and brought in by
Mr. Phillips, Mr. Haldane, and Mr. McEwan.)

*Ordered, by The House of Commons, to be Printed,
3 March 1891.*

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88 and 90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., 104, Grafton Street, Dublin.

[Price 1*d.*]

[Bill 235.]

A

B I L L

TO

Amend the Law regulating the Sheriff Courts in Glasgow. A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5 **1.** This Act may be cited as the Glasgow Sheriff Courts Act, Short title.
1891.

2. It shall be lawful for the Sheriff Principal of the county of Lanark, if he sees fit, to direct that the summer session in the sheriff courts at Glasgow shall end on such day in *July*, and the
10 winter session shall begin on such a day in *September* in each year, as he shall judge most expedient in the public interest, and as he may from time to time appoint by an order of court.

3. It shall not be obligatory on all the sheriff substitutes at Glasgow to reside within the county of Lanark: Provided always,
15 that two at least of their number shall be resident within the county in terms of the Act one and two Victoria, chapter one hundred and nineteen, and that none of them shall reside permanently out of the county without leave of the Secretary for Scotland.

Sheriff Courts (Glasgow).

A

B I L L

To amend the Law regulating the
Sheriff Courts in Glasgow.

*(Prepared and brought in by
Mr. Baird, Dr. Cameron, Mr. Caldwell, and
Mr. J. A. Campbell.)*

*Ordered, by The House of Commons, to be Printed,
18 April 1891.*

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JOHN MENZIES & CO., 12, Horseover Street, Edinburgh, and
88 and 90, North Nile Street, Glasgow; or
HODGESS, FLETCHER & CO., 104, Grafton Street, Dublin.

[Price 3d.]

[Bill 276.]

Shop Hours.

MEMORANDUM.

The Shop Hours Regulation Act, 1886, which would have expired in 1889, but has been continued until the end of the year 1891, enacted that young persons of both sexes under 18 years of age could not be employed in shops, warehouses, public-houses, &c. more than 74 hours per week, including meal times.

This Bill re-enacts the whole of the Shop Hours Regulation Act, 1886, with two additions; namely, women are now included and clause No. 8 is added, giving power to inspectors to see that the Act is carried out.

Clause 8, relating to inspection, is taken from the Factory and Workshop Act, 1878, which regulates the hours that women and young persons may be employed. In that Act 60 working hours per week is the longest time that women may be employed throughout the year (in textile factories the limit is $56\frac{1}{2}$ hours). This Bill permits 74 hours, less whatever time is occupied for meals; allowing for these, say 9 hours per week, we have remaining a week of 65 working hours. The Factory and Workshop Act, besides limiting the working hours to 60 per week, has many other regulating and limiting clauses, of which there are none in this Bill, namely:—

1. As to hours continuously employed.
2. As to holidays.
3. As to certificates of the fitness of young persons.
4. As to surgical certificates.
5. As to meals, when and where to be taken, and time of same.
6. As to sanitary conditions of places of employment, ventilation, &c., &c.

The first Factory Act, limiting the hours of women to 60 working hours per week, was passed in 1844.

A
B I L L

TO

Amend the Law relating to the Employment of Women and Young Persons in Shops. A.D. 1891.

WHEREAS the health of many women and young persons employed in shops and warehouses is seriously injured by reason of the length of the period of employment :

Be it therefore enacted by the Queen's most Excellent Majesty,
5 by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. This Act may be cited as the Shop Hours Act, 1891.

Short title.

2. This Act shall come into operation on the *first day of November*
10 *one thousand eight hundred and ninety-one.*

Commence-
ment of
Act.

3.—(1.) No woman or young person shall be employed in or about a shop for a longer period than *seventy-four hours*, including meal times, in any one week.

Hours of
employment
in shops.

(2.) No woman or young person shall to the knowledge of his
15 or her employer be employed in a shop they having been previously on the same day employed in any factory or workshop, as defined by the Factory and Workshop Act, 1878, for the number of hours permitted by the said Act or for a longer period than will complete such number of hours.

41 & 42 Vict.
c. 16.

20 4. In every shop in which a woman or young person is employed a notice shall be kept exhibited by the employer in a conspicuous place referring to the provisions of this Act and stating the number of hours in the week during which a woman or young person may lawfully be employed therein.

Notice of
hours to be
given.

25 5. Where any women or young person is employed in or about a shop contrary to the provisions of this Act, the employer shall

Fine for
employing
persons con-
trary to the
Act.

[Bill 137.]

A

A.D. 1891. be liable to a fine not exceeding *one pound* for each person so employed.

Power of occupier to exempt himself from fine on conviction of actual offender.

6. Where the employer of any woman or young person, as defined in this Act, is charged with an offence against this Act, he shall be entitled upon information duly laid before him to have any other 5 person whom he charges as the actual offender brought before the court at the time appointed for hearing the charge; and if, after the commission of the offence has been proved, the said employer proves to the satisfaction of the court that he has used due diligence to enforce the execution of the Act, and that the said other person 10 has committed the offence in question without his knowledge, consent, or connivance, the said other person shall be summarily convicted of such offence, and the occupier shall be exempt from any fine.

Summary proceedings.

7. All offences under this Act shall be prosecuted, and all fines 15 under this Act shall be recovered, in like manner as offences and fines are prosecuted and recovered under the Factory and Workshop Act, 1878, and sections eighty-eight, eighty-nine, ninety, and ninety-one of the said Act, and so much of section ninety-two 20 thereof as relates to evidence respecting the age of any person, and the provisions relating to the application of the said Act to Scotland and Ireland, so far as those provisions are applicable, shall have effect as if re-enacted in this Act and in terms made applicable thereto.

Appointment of inspectors.

8. A Secretary of State from time to time, with the approval of 25 the Treasury as to numbers and salaries, may appoint such inspectors (under whatever title he may from time to time fix) and such clerks and servants as he may think necessary for the execution of this Act, and he shall have, for the purposes of this Act, all the powers and authority as vested in him under sections sixty-seven, 30 sixty-eight, sixty-nine, and seventy of the Factory and Workshop Act, 1878, as if these sections had been re-enacted in this Act.

The salaries of the inspectors, clerks, and servants, and the expenses incurred by them or by a Secretary of State, shall be paid out of moneys provided by Parliament.

35

Interpretation.

9. In this Act, unless the context otherwise requires—

“Shop” means retail and wholesale shops, markets, stalls, and warehouses in which assistants are employed for hire, and includes licensed public-houses and refreshment houses of any kind.

40

“ Young person ” means a person under the age of eighteen years. A.D. 1891.

Other words and expressions have the same meanings respectively as in the Factory and Workshop Act, 1878.

41 & 42 Vict.
c. 16.

5 A “ Secretary of State ” means one of Her Majesty’s principal Secretaries of State.

10. Nothing in this Act shall apply to shops where the only persons employed are at home, that is to say, are members of the same family dwelling there, or to members of the employer’s family dwelling in a house to which the shop is attached.

Exemption
of members
of the same
family.

Shop Hours.

A

B I L L

To amend the Law relating to the
Employment of Women and Young
Persons in Shops.

(Prepared and brought in by
*Mr. Proctor, Mr. Whitley, Mr. Jennings,
Mr. Channing, and Mr. Samuel Smith.*)

*Ordered, by The House of Commons, to be Printed,
1 December 1890.*

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HODGES, FROGGS, & Co., 104, Grafton Street, Dublin.

[*Price 1d.*]

[Bill 137.]

Shops (Weekly Half-holiday) Bill.

ARRANGEMENT OF CLAUSES.

Clause.

1. Short title.
2. Orders by local authority as to hours of closing.
3. Provisions as to making and effect of order.
4. Provision as to amendment and revocation of order.
5. Decision of questions as to classification of shops.
6. Closing of shop where two or more trades carried on.
7. Fine for contravention of Act or order.
8. Provision in case of offence committed by agent or servant.
9. Summary proceedings for enforcement of Act.
10. Saving for chemists.
11. Saving for sales to lodgers.
12. Definitions.
13. Commencement of Act.

SCHEDULE.

A

B I L L

TO

Enable Local Authorities to establish a Weekly Half-holiday A.D. 1890.
for Shops.

WHEREAS the health of many persons employed in shops is seriously injured by reason of the length of the period of employment therein, and it is expedient to provide for the limitation of such period :

5 Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. This Act may be cited as the Shopkeepers Half-holiday Act, Short title.
10 1891.

2. If an application is received by the local authority of any district or part of a district as defined in this Act praying that an order may be made requiring all shops within the district or part of a district belonging to any class or classes not mentioned in
15 the schedule to this Act to be closed on one specified day in each week at or before any hour, not earlier than *two o'clock* in the afternoon, which may be named in the application, and the local authority are satisfied that such application is signed by not less than two thirds in number of the occupiers of shops within the district belonging
20 to the class or to each of the classes to which such application relates, the local authority shall make an order giving effect to the said application.

Orders by local authority as to hours of closing.

3. With respect to an order of a local authority under this Act the following provisions shall have effect ; that is to say,—

Provisions as to making and effect of order.

25 (1.) Such order shall take effect at a date named therein, being not less than two months after the making thereof, and shall

[Bill 94.]

A 2

A.D. 1890.

before that date be published in such manner as to the local authority making the order may appear best fitted to insure publicity for the same, and on and after that date the said order shall have effect as if it were enacted in this Act :

(2.) Such order may be expressed to have effect only during any 5 specified part or parts of the year, and shall have effect accordingly, but, unless so limited, shall have effect throughout the year :

(3.) The central authority may make regulations as to the form of such orders and of applications for the same, and as to the 10 evidence to be produced respecting the proportion of persons signing such applications, and as to the classification of shops for the purposes of this Act ; and any such regulations shall be published in such manner as the authority making the same may direct, and shall be duly observed. 15

Provision as to amendment and revocation of order.

4.—(1.) An order of a local authority under this Act may from time to time be amended by a subsequent order made upon the like application, and subject to the like provisions, and having the like effect as if it were an original order.

(2.) If at any time it is made to appear to the satisfaction of the 20 local authority that more than one third in number of the occupiers of shops, to which an order for the time being in force under this Act relates, or of any class of such shops, are opposed to the continuance of such order, the local authority may revoke the said order, or revoke the same in so far as it affects such class of shops as 25 aforesaid, and thereupon such order, in so far as it is so revoked, shall cease to have effect, but the revocation of an order shall be without prejudice to the making of another order under this Act.

Decision of questions as to classification of shops.

5. If any question arises as to the classification of shops or trades for the purposes of this Act, or whether any particular shop or 30 shops is or are included in any class to which any of the provisions of this Act or any application or order under this Act extends, such question may be referred to the central authority, whose decision on such question shall be final.

Closing of shop where two or more trades carried on.

6. A shop in which trades of two or more classes are carried on 35 shall be closed for the purpose of all such trades at the hour at which it is by this Act or by any order made thereunder required to be closed for the purpose of any of them.

Fine for contravention of Act or order.

7. Where any shop is open after the hour at which it is required by this Act, or by an order made under this Act, to be closed, the 40 occupier of such shop shall be liable to a fine not exceeding *five pounds*.

8.—(1.) Where an offence for which the occupier of a shop is liable under this Act to a fine has in fact been committed by some agent or servant of such occupier, such agent or servant shall be liable to the same fine as if he were the occupier.

A.D. 1890.

Provision in
case of
offence com-
mitted by
agent or
servant.

- 5 (2.) Where the occupier of a shop is charged with an offence against this Act or any order made thereunder, he shall be entitled upon information duly laid by him to have any agent or servant whom he charges as the actual offender brought before the court at the time appointed for hearing the charge; and if after the
10 commission of the offence has been proved the court is satisfied that the said agent or servant committed the offence in question without the knowledge, consent, or connivance, or wilful neglect or default of the said occupier, the said occupier shall be exempt from any fine.

- 9.—(1.) All offences against this Act or any order of a local authority made thereunder shall be prosecuted, and all fines under this Act shall be recovered, in like manner as offences and fines are prosecuted and recovered under the Factory and Workshop Act, 1878, and sections eighty-eight, eighty-nine, ninety, and ninety-one of the said Act, and the provisions relating to the application of the said
20 Act to Scotland and Ireland, shall so far as they are applicable have effect as if re-enacted in this Act and in terms made applicable thereto :

Summary
proceedings
for enforce-
ment of Act.
41 & 42 Vict.
c. 16.

- Provided that in England or Ireland a prosecution shall not be instituted against any person for an offence against this Act or any
25 order made thereunder except by or with the consent in writing of the chief officer of police having authority in the place where the offence was committed, or with the consent in writing of two justices of the peace, or of a stipendiary magistrate having jurisdiction in the place where such offence was committed; and such
30 prosecution shall not be heard before the justices of the peace or stipendiary magistrate with whose consent the same has been instituted.

- (2.) It shall be the duty in England and Ireland of every chief officer of police, and in Scotland of every procurator fiscal, to cause
35 the provisions of this Act and of any order made thereunder to be duly enforced throughout the area in which he has authority.

10. A pharmaceutical chemist or chemist and druggist shall not be liable to any fine under this Act for supplying medicines, drugs, or medical appliances after the hour appointed by this
40 Act or by an order made thereunder for the closing of shops; but this section shall not be deemed to authorise a pharmaceutical

Saving for
chemists.

A.D. 1890. — chemist or chemist and druggist to keep open shop after the said hour.

Saving for
sales to
lodgers.

11. Nothing* in this Act or in any order made thereunder shall render the occupier of any premises liable to a fine for supplying any article to any person lodging in such premises.

5

Definitions.

12. In this Act, unless the context otherwise requires, the following words and expressions shall have the meanings hereby assigned to them respectively; that is to say,

“Shop” means any building or portion of a building, booth, stall, or place where goods are exposed or offered for sale by retail, and includes a place where the business of a barber is carried on; 10

“Closed” means not open for the serving of any customer; provided that nothing in this Act or any order made thereunder shall be deemed to render unlawful the continuance in a shop after the hour appointed for the closing thereof of any customers who were in the shop immediately before that hour, or the serving of such customers during their continuance therein; 15

“Local authority”—

20

(a.) in the city of London and the liberties thereof, means the mayor and commonalty and citizens of London acting by the Common Council; and

18 & 19 Vict.
c. 120.

(b.) elsewhere in the metropolis within the meaning of the Metropolis Management Act, 1855, means the county council of London; and 25

38 & 39 Vict.
c. 55.

(c.) in any part of England outside the metropolis, means an urban or rural sanitary authority within the meaning of the Public Health Act, 1875; and

30 & 31 Vict.
c. 101.

(d.) in Scotland, means the local authority under the Public Health (Scotland) Act, 1867; and 30

41 & 42 Vict.
c. 52.

(e.) in Ireland, means an urban or rural sanitary authority within the meaning of the Public Health (Ireland) Act, 1878;

“District” means the area in which a local authority has jurisdiction; 35

“Central authority”—

(a.) in England, means the Local Government Board; and

(b.) in Scotland, means the Secretary for Scotland; and

(c.) in Ireland, means the Local Government Board for Ireland;

“Chief officer of police” means—

40

(a.) in the city of London and the liberties thereof, the Commissioner of City Police; and

(b.) in the Metropolitan Police District, the Commissioner or A.D 1890.
any Assistant Commissioner of Police of the metropolis; and

5 (c.) elsewhere in England, the chief constable or head constable, or other officer by whatever name called, having the chief local command of the police in any county, riding, parts, division, or liberty of a county, borough, town, place, or combination of places maintaining a separate police force; and

10 (d.) in the police district of Dublin metropolis, the Chief Commissioner of the Police for the said district; and

(e.) elsewhere in Ireland, the county inspector of the Royal Irish Constabulary in any district over which a county inspector is appointed.

15 13. This Act shall come into operation on the *first day of* Commence-
ment of Act.
August one thousand eight hundred and ninety-one, which day is in this Act referred to as the commencement of this Act.

The SCHEDULE.

Premises in which any intoxicating liquor is sold by retail for consumption on the premises.

20 Refreshment houses.
Tobacconists shops.
News agencies.

Shops (Weekly Half-holiday).

A

B I L L

To enable Local Authorities to establish
a Weekly Half-holiday for Shops.

(Prepared and brought in by
Sir John Lubbock, Mr. Barry, Mr. Burt,
Mr. Cameron Corbett, Sir Walter Foster,
and Mr. Whitley.)

*Ordered, by The House of Commons, to be Printed,
26 November 1890.*

PRINTED BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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ADAM and CHARLES BLACK, 6, North Bridge, Edinburgh; or
HODGES, FREGG, & Co., 104, Grafton Street, Dublin.

[Price 1d.]

[Bill 94.]

Slander of Women Bill.

MEMORANDUM.

The law upon the point dealt with in this Bill has long been the subject of unfavourable observation from the Bench, from the time of Lord Chief Justice Holt in 1704 to the present time.

Moreover, last year a Bill to the same effect passed the second reading without any opposition.

There is nothing in the Bill as now drafted to render actionable words of mere abuse which do not seriously impute unchastity or adultery, and have been judicially described as "a missile, and nothing more."

The law of Scotland is already similar in effect to the provisions of the Bill.

A
B I L L

TO

Amend the Law relating to the Slander of Women. A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5 1. Words spoken and published after the *passing of this Act* Amendment
which impute unchastity or adultery to any woman or girl shall of law.
not require special damage to render them actionable.

2. This Act may be cited as the Slander of Women Act, 1891, Title and
and shall not apply to Scotland. extent of
Act.

Slander of Women.

A

B I L L

To amend the Law relating to the
Slander of Women.

(*Prepared and brought in by*
Mr. Milvain, Mr. Shiers Will, Mr. Gully,
Mr. R. T. Reid, and Mr. Pakenyill.)

Ordered, by The House of Commons, to be Printed,
4 December 1890.

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JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
88 and 89, West Nile Street, Glasgow; or
HODGERS, FROGGS, & Co., 104, Grafton Street, Dublin.

[*Price 1d.*]

[Bill 150.]

A

B I L L

TO

Amend the Slaughter-houses, &c. (Metropolis) Act, 1874. A.D. 1890.

WHEREAS it is expedient to amend the Slaughter-houses, &c.
(Metropolis) Act, 1874 :

Be it therefore enacted by the Queen's most Excellent Majesty,
by and with the advice and consent of the Lords Spiritual and
5 Temporal, and Commons, in this present Parliament assembled, and
by the authority of the same, as follows :

1. This Act may be cited for all purposes as the Slaughter- Short title.
houses, &c. (Metropolis) Act, 1874, Amendment Act, 1891.

2. In this Act the term "the principal Act" shall mean the Definition
10 Slaughter-houses, &c. (Metropolis) Act, 1874. of principal
Act.

3. Soap boiler in section two of the principal Act means a Amendment
person whose business it is to use tallow or any animal fat or oil of section 2
other than oleine by admixture with alkali for the production of of principal
soap. Act.

15 4. Section three of the principal Act shall be read and construed Amendment
as if the words "soap boiler other than a person whose business it of section 3
" is to use tallow or any animal fat or oil other than oleine by of principal
" admixture with alkali for the production of soap or" were Act.
inserted after the words "tripe boiler or" in the same section.

**Slaughter-houses, &c.
(Metropolis) Act, 1874,
Amendment.**

A

B I L L

To amend the Slaughter-houses, &c.
(Metropolis) Act, 1874.

*(Prepared and brought in by
Sir John Colomb, Mr. James Stuart,
Mr. Bartley, and Mr. Lawson.)*

*Ordered, by The House of Commons, to be Printed,
26 November 1890.*

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PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
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and 32 Abingdon Street, Westminster, S.W.; or
ADAM and CHARLES BLACK, 6, North Bridge, Edinburgh; or
HODGES FROGGS, & CO., 104, Grafton Street, Dublin.

[Price 3d.]

[Bill 39.]

Small Holdings Bill.

ARRANGEMENT OF CLAUSES.

PART I.

Preliminary.

Clause.

1. Short title.
 2. Extent of Act.
 3. Interpretation of clause.
-

PART II.

Small Holdings.

4. Local authority may sell small holdings on certain terms.
 5. Loans for improvement of small holdings.
 6. Remedy of claimant by title paramount.
-

PART III.

Present Tenants.

7. Local authorities may advance to tenants to enable them to purchase holdings.
 8. Terms and conditions of purchase of holdings.
-

PART IV.

Alienation, Transfer, and Transmission.

9. Limitations of power to alienate small holding.
10. Provision for devise contrary to Act and for intestacy.
11. Remedies of mortgagees.
12. Trusts or contracts contrary to the Act, how to be dealt with.
13. Executions and seizures.

[Bill 7.]

A

PART V.

Registration of Titles.

Clause.

14. Registers for small holdings to be established.
 15. Seal of registry.
 16. Plans.
 17. What estates and interests in small holdings to be registered.
 18. Registration in case of devises.
 19. Registration of mortgages.
 20. Matters to be registered and how.
 21. Form of register.
 22. Matters not to be registered.
 23. Right to have name on register.
 24. Address of registered owner.
 25. Notice of change on register.
 26. Application for change on register.
 27. Attesting of deeds.
 28. Caveats.
 29. Entry of caveats on register.
 30. Cancellation of caveats.
 31. Expiry of caveats.
 32. Mode of effecting change on register.
 33. Effect of registration of registered title.
 34. Power to rectify the register.
 35. Unreasonable entry of caveats.
 36. Fees to local authority.
-

PART VI.

Letting Land for Small Holdings.

37. Power to local authority to let small holdings.
 38. Regulations for letting small holdings.
 39. Terms of letting.
 40. Recovery of rent and possession of small holdings.
 41. Public pastures.
-

PART VII.

Acquisition of Land.

Clause.

- 42. Power to take lands.
 - 43. Power to local authority to improve lands.
 - 44. Sale of superfluous lands.
-

PART VIII.

MISCELLANEOUS.

Jurisdiction of Court.

- 45. Power of county court.
- 46. Appeals.
- 47. Power to order sale of holding.

Advances by Treasury.

- 48. Treasury may advance money.

Expenses of Urban Local Authority.

- 49. Powers of urban local authority.
- 50. District fund.
- 51. Special district rate.
- 52. Limitation of rate.
- 53. Notice of rate.
- 54. Assessment and levy.
- 55. Power to take copies of valuation list.
- 56. Officers to permit inspection.
- 57. General provisions as to rates.

Expenses of Rural Local Authority.

- 58. Common fund.
- 59. Precepts to overseers.

Clause.

- 60. Provision for part of parish.
- 61. Overseers to levy special rate.
- 62. Mode of making, assessing, and levying.
- 63. Officers.
- 64. Disposition of surplus.
- 65. Remedy against overseers.

Miscellaneous.

- 66. Expenses chargeable on rates.
- 67. Condition of special rating.
- 68. Rules.

SCHEDULE.

A
B I L L

TO

Facilitate the Creation of Small Holdings in Land.

A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5

PART I.

Preliminary.

1. This Act may be cited as the Small Holdings Act, 1891.

Short title.

2. This Act shall not extend to Scotland or Ireland, nor to the Metropolis.

Extent of Act.

10 3. In this Act, if not inconsistent with the context, the following words and expressions have the meanings herein-after respectively assigned to them ; that is to say,

Interpretation clause.

“The Metropolis” means the city of London and all parishes and places mentioned in Schedules A., B., and C. to the Metropolis Management Act, 1855 :

15

“Local authority” shall mean any district council that may be established by any Act of Parliament in this or any succeeding session of Parliament, and in the meantime shall mean respectively the urban sanitary authority and the rural sanitary authority as created and defined in the Public Health Act, 1875 (38 & 39 Vict. c. 55.):

20

“Small holding” means land not less than one acre and not exceeding fifty acres in extent, including messuages, buildings, easements, and hereditaments of any tenure.

25

PART II.

Small Holdings.

4. It shall be lawful for any local authority, if it shall think fit, to sell to any one person a small holding upon the terms and conditions following :

[Bill 7.]

Local authority may sell small holdings on certain terms.

A.D. 1891.

- (1.) Public notice shall be given of any small holdings being for sale in the prescribed manner :
- (2.) The local authority shall not be bound to accept the highest or any offer :
- (3.) The purchase money shall be a net sum, including all cost of conveyance and transfer, but shall not include any expense incurred by the purchaser for legal or other advice or assistance : 5
- (4.) The title to the purchaser in the case of any sale by any local authority of any small holding shall be guaranteed to be absolutely good as against eviction by title paramount to the local authority : 10
- (5.) Payment of the purchase money shall be as follows :
The purchaser shall pay on completion *one fourth* of the entire purchase money, and shall not at any time pay more than such one fourth of the entire purchase money, so that *three fourths* shall always remain unpaid : 15
The purchaser shall pay half-yearly to the local authority interest on the unpaid balance of the purchase money at the rate of *one* per cent. above the rate of interest paid by the local authority to the Treasury at the date of such advance : 20
The unpaid balance of purchase money and all interest thereon shall be a first charge on the small holding :
- (6.) No public-house or beer shop, or place for the sale of any intoxicating liquors, shall be permitted on the small holding : 25
- (7.) No trade or business which shall, in the opinion of the local authority, be of an offensive or dangerous description, or tending to depreciate the value of neighbouring lands, shall be permitted on the small holding : 30
- (8.) The small holding shall be maintained in any reasonable and proper cultivation, except any part thereof which may be used for the purposes of any lawful trade, business, or calling :
- (9.) The small holding shall be subject to the restrictions as to transfer, alienation, and transmission provided in Part IV. of this Act : 35
- (10.) The local authority shall be entitled to repurchase any small holding at any time for any purpose of public improvement or of local utility, or for building purposes, or because the land is capable of being used more profitably than as a small holding ; but in any such case one year's notice in writing shall be given to all persons appearing on the register to be interested therein 40

A.D. 1891.

of such intended resumption; and the price of re-purchase shall be the value of the land as land held as a small holding, together with all unexhausted improvements made thereon, and *ten* per cent. for compulsory re-purchase, and a proper allowance for any inconvenience to or disturbance of business, cost of removal, and loss of fixtures, or acts of husbandry, deducting therefrom any sums due to the local authority :

(11.) The local authority shall be entitled at any time to re-purchase by agreement the whole or any part of a small holding.

5. Any local authority may make loans to the owner of any small holdings for buildings or other improvements on such holding on any terms that may be agreed upon, subject to any general conditions which may from time to time be prescribed by Treasury minutes for that purpose, and subject to the following provisions ; that is to say,

Loans for improvement of small holdings.

(1.) At the time of making any loan the small holding shall be free from mortgage :

(2.) Terms of repayment shall be so arranged that the loan and all interest thereon shall be paid off within a period in no case exceeding *thirty-five years* from the making of such loan :

(3.) Any loan shall be a charge upon any small holding to the owner of which such loan is made next in priority after any other sums due at the date of the making of such loan from such owner to the local authority :

(4.) Entry shall be made in the register at the time of making such loan of all sums so lent, and entry shall likewise be made of any repayment of such loan, or a part thereof ; and at the time of making such loan an agreement embodying the terms thereof shall be signed by the borrower and delivered to the local authority.

6. With respect to the guarantee to be given by the local authority on the sale by them of a small holding, the following provisions shall apply :—

Remedy of claimant by title paramount.

Any person claiming that he is entitled to a small holding, or any part thereof, or any interest therein, under a title not derived from but paramount to the title of the local authority at the time of such sale, shall not recover possession of such small holding, or any part thereof, but may proceed against the local authority as though such local authority were in possession of such small holding, or such part thereof ; and in the event of his establishing that but for this Act he would have been entitled to recover

A.D. 1891. — possession, or joint possession, or other interest claimed, the court shall award to him damages in lieu of possession or of his interest.

Such damages shall, according to the interest of the claimant, be based upon the value of the land in question as it was at the time of the sale effected to the local authority, adding thereto the 5 enhanced value thereof at the date of the judgment of the court arising otherwise than by improvements effected in the interval between such sale and such judgment.

Such damages shall also include any sum for mesne profits that may be just. 10

PART III.

Present Tenants.

Local authority may advance to tenants to enable them to purchase holdings.

7. Any local authority may, out of moneys in their hands borrowed from the Treasury, advance sums for the purpose of enabling tenants or purchasers to purchase their holdings within 15 the district of such local authority in the manner as follows; that is to say,

- (1.) Where a sale of a holding, agricultural or pastoral, or partly agricultural and partly pastoral, is about to be made in consideration of the payment of a principal sum, the local 20 authority may advance to the purchaser for the purpose of such purchase any sum not exceeding *three fourths* of the said principal sum :
- (2.) Such sales shall be completed through the medium of the local authority at a fixed price, or per-centage according to a 25 scale to be settled from time to time by the Local Government Board, and shall be in the form prescribed :
- (3.) No such advance shall be made by the local authority unless they are satisfied that the title is good, the sale *bonâ fide*, and the price reasonable : 30
- (4.) No advance shall be made by the local authority except on the terms that it shall be a first charge on the said holding, and that such holding is otherwise free from all incumbrances :
- (5.) No such advance shall be made to enable any purchaser to 35 purchase a holding of greater extent than fifty acres :
- (6.) No such advance shall be made except in cases where it is made to one person for the purpose of occupying and farming the holding in respect of which the advance is made :
- (7.) All such advances shall be secured by the execution by the 40 purchaser of a deed in the form prescribed.

8. When any local authority shall have made an advance to any tenant under this Act to enable him to purchase his holding, such holding shall become a small holding under this Act, and shall be held upon the terms and conditions provided by this Act.

A.D. 1891.

Conditions
and terms of
purchase of
holdings.

5

PART IV.

Alienation, Transfer, and Transmission.

9. No person entitled to a small holding shall assign, underlet, or dispose of the small holding, or any part thereof, except to the extent and in the manner following; that is to say,

Limitations
of power to
alienate
small hold-
ing.

- 10 a. By registered mortgage of the entire holding in the form prescribed :
- b. By registered transfer to one person of his entire interest in the entire holding in the form prescribed :
- 15 c. By devise in favour of one person of his entire interest in the entire holding.

10. In case a small holding, or any part thereof, is devised otherwise than as aforesaid, the entire small holding shall devolve to and become vested in the personal representatives of the testator, who shall sell the same to one person within twelve months after the death of the testator, or such extended time as may be permitted by the local authority; and the net proceeds of such sale shall be distributed or held or applied to or for the same persons and in the same manner and proportions as the small holding would have been distributed or held or applied had the devise not been inoperative by reason of this Act :

Provision for
devise con-
trary to Act
and for in-
testacy.

In case of the owner of a small holding dying intestate as to such small holding, or any part thereof, the entire small holding shall devolve to and become vested in the personal representatives of such deceased owner, who shall sell the same to one person within twelve months after the death of such intestate, or such extended time as may be permitted by the local authority; and the net proceeds of such sale, or so much thereof as is the equivalent of the undivided portion of the small holding, shall be distributed by them as personal property in accordance with the statutes and law in that behalf.

11. In respect of foreclosure, possession, or sale by mortgagees under their powers, the equity of redemption of any small holding shall survive until the person foreclosing, taking possession, or purchasing shall have caused one person to be registered as owner of the subject of the mortgage.

Remedies of
mortgagees.

[7.]

B

A.D. 1891.

Trusts or
contracts
contrary to
the Act, how
to be dealt
with.

12. If any person entitled to a small holding, or any interest therein, shall, by means of any trust or contract or otherwise howsoever, create any right or interest to or in the same which, by reason of the provisions of this Act, could not be created by direct transfer or mortgage, or, in the case of testamentary trusts, by direct devise, no court shall specifically carry out such trust, contract, or other assurance, but shall have power to order the sale by registered transfer of such small holding, provided it can be done without injustice, and to order the application of the proceeds according to the rights of parties, or to decree such damages or compensation or other relief as may be just to or from any party, with or without cancellation or avoidance of the trust, contract, or other assurance. 5 10

Executions
and seizures.

13. If any person becomes entitled to any right of seizure, lien, estate, or other interest in any small holding, under any execution, sequestration, charging order, adjudication in bankruptcy, or other process of any court, any court shall have the power to order such transfers, mortgages, sales, or other dealings therewith as may be just, and the same shall be duly registered, but no court shall order any such transfers, mortgages, sales, or other dealings as could not have been effected under this Act by a person entitled to such small holding. 15 20

PART V.

Registration of Titles.

Register for
small hold-
ings to be
established.

14. Every local authority which shall establish any small holdings under this Act shall open a separate register for the registration of titles to such small holdings. The business of such registry shall be conducted by a registrar with any necessary assistance, and any number of local authorities may combine to have a joint office and joint registrar. 25 30

Seal of
registry.

15. There shall be a seal for each registry, and judicial notice shall be taken of the seal and signature of the registrar in all legal proceeding.

Plans.

16. There shall be in each registry a plan or plans showing sufficiently the situation and boundaries of each small holding, and each such holding shall be distinguished by a separate number or other distinctive designation. 35

17. With respect to small holdings the following estates and interests (other than mortgages) shall be capable of registration and shall be registered; namely, A.D. 1891.

What estates and interests in small holdings to be registered.

1. Original ownership of the first registered owner :
- 5 2. Transfers in the prescribed form to one person of the entire holding :
3. Devises in favour of one person of the entire holding.

18. In case any devise shall in form be to trustee or trustees, but beneficially be a devise in favour of one person, of any entire small holding, the person beneficially entitled shall be registered instead of such trustee or trustees. Registration in case of devises to trustees.

19. In respect of the registration of mortgages and transfers of mortgages, the following provisions shall have effect :— Registration of mortgages.

- 15 1. The entire mortgage may be transferred by registered transfer in the form prescribed, and such form alone shall be registered :
2. On the decease of any sole mortgagee, or of the last survivor of several mortgagees, his executors or administrators shall be entitled to be registered in respect thereof :
- 20 3. No person or persons shall be registered as part owner or owners of any mortgage, or in respect of any partial or limited interest therein or right thereto :
4. Nothing herein shall interfere with the power of any mortgagee to deal with his interest in such mortgage in any manner
- 25 now by law allowed, or with the rights of mortgagees and their representatives as between themselves.

20. The register of small holdings shall show the following matters : Matters to be registered, and how.

- (1.) The number of the holding on the plan :
- 30 (2.) The description of the holding :
- (3.) The mode and date of its creation :
- (4.) The name and address of the first registered owner, and of persons acquiring any interest by any subsequent change on the register :
- 35 (5.) The state of debt to the local authority, and the conditions and changes thereof :
- (6.) The date of registration of any change in the title :
- (7.) The part of the holding affected by the change :
- (8.) The description of the change :
- 40 (9.) The manner in which the change is effected :
- (10.) The nature of the interest acquired by any persons registered in respect of such change :

A.D. 1891.

(11.) Caveats, and their removal, with dates :

(12.) The payments when received in respect of debt and interest to the local authority.

Form of register.

21. The register shall show the registered matters and particulars in the form set forth in the schedule to this Act, and shall be 5 filled in in the manner illustrated thereby, or as near thereto as circumstances admit.

Matters not to be registered.

22. Save and except the several matters and things herein required to be entered in the register, no other matter or thing shall be entered there, and no estates, rights, titles, or interests in or to 10 any small holding, or any part thereof, shall be entered in such register, save and except such estates, rights, titles, and interests as are herein required and permitted to be registered, and in the manner herein required and permitted.

Right to have name on register.

23. Any person becoming entitled to any small holding, for any 15 estate, interest, or right capable of registration, shall have the right to have his name placed on the register for such estate, interest, or right.

Address of registered owner.

24. On the entry of any person on the registry such person shall give his postal address, which shall be entered on the register, and 20 any application to make any change in the register shall be in the form prescribed, and signed by the person making such application.

Notices of change on register.

25. On receipt of any application for a change in the register, the registrar shall send by post notices of such application to all the persons appearing on the register to have any interest in the 25 holding to which such application relates, including the person purporting to sign such application.

Application for change on register.

26. In the event of any change of title to any small holding taking place, the person claiming to have his name placed on the register shall make and sign an application in the form prescribed. 30

Attesting of deeds.

27. Every deed requiring to be registered, and relating to a small holding, shall be executed or acknowledged by the person transferring any interest therein in the presence of some justice of the peace, minister of religion, or overseer residing in the union in which such holding is situated, or of the registrar under this 35 Act; and such justice, minister, overseer, or registrar shall sign such deed as a witness, and state therein that the identity of the person so transferring is known to him.

Caveats.

28. At any time any person may enter a caveat with the registrar against any change or changes on such register, which 40

shall be in writing and signed by the person entering the same, and shall contain an address where any communications may be sent to him. Such caveat shall specify the estate or interest the change of which on the register is objected to. A.D. 1891.

- 5 **29.** When any such caveat shall be received it shall forthwith be entered on the registry, and the registration of any change in the register shall not be delayed, but until such caveat is cancelled or has expired, the person taking under such registration or while such caveat remains in force shall take subject to any rights or
- 10 equities affecting the estate or interest specified in such caveat. Entry of caveats on register.
- 30.** A caveat may be cancelled in any of the following ways:— Cancellation of caveats.
- (1.) By the order of the registrar of the county court on a summons to cancel the same by consent :
- (2.) By the order of the county court upon motion or hearing :
- 15 (3.) By the order of the Appellate Court.
- 31.** If the caveat has not been cancelled, and no order for rectification of the register shall have been made in the meantime, the caveat shall expire at the end of six months from the date of its being entered, or at the end of such further time as the county
- 20 court or Appellate Court shall order. On cancellation an entry of its removal shall be made in the register with the date of such removal. Expiry of caveats.
- 32.** The registration of any change of title to any small holding, or to any mortgage thereof, shall be effected as follows:— Mode of effecting change on register.
- 25 (1.) In all cases of transfer or mortgage, the deed effecting the same shall be produced to the registrar, or its absence satisfactorily accounted for :
- (2.) In the case of transfer by devise the will or probate shall be produced to the registrar :
- 30 (3.) In case of any person becoming entitled as executor or administrator the probate or letters of administration shall be produced to the registrar :
- (4.) In case of change of title by order of court an office copy of such order shall be produced to the registrar :
- 35 (5.) In all cases where it is desired to effect a change in the title on the register, there shall be produced to the registrar not only the deed or document, or office copy thereof, herein-before required, but also the deed or document conferring title upon the last person appearing on the register to be entitled, for the
- 40 estate or interest sought to be transferred, unless the absence thereof be satisfactorily accounted for.

A.D. 1891. — Subject as aforesaid, the registrar shall not enter any change of title on the register unless the documents above required shall have been produced, and, if the circumstances appear to him to make it expedient, shall be at liberty to require additional evidence of the title or bonâ fides of any persons seeking to have such change so entered. 5

Effect of registration of registered title.

33. Where any small holding has been sold by any local authority to any person the entries in the register shall be conclusive evidence of the title of the persons therein appearing to be entitled for the interest registered, subject to the power of the 10 court to rectify the register. Provided that this section shall not prejudice the right of any person to claim damages against the local authority under section six of this Act.

Power to rectify the register.

34. On the application of any person claiming to be registered for any estate or interest in any lands registered under this Act, 15 the court shall have power to order any entry to be made, interpolated, altered, or cancelled therein, so that the person really entitled may have the title or priority which the justice of the case and the provisions of this Act require. Provided that in no case shall the court by any such order invalidate or disturb the rights 20 derived from registration of any person who shall have acquired such title or rights bonâ fide and for value and without actual knowledge of facts which made acquisition by him of such title or rights dishonest on the part of the transferor or of himself towards any person or class of persons. 25

Unreasonable entry of caveats.

35. If any person shall unreasonably enter or cause to be entered any caveat, he shall be liable to pay to any person or persons damaged thereby such sum as may be awarded by the court, either on the cancellation of the caveat or in a separate action; and the court may restrain any person by injunction from 30 entering or continuing a caveat where it would be vexatious to enter or continue the same.

Fees to local authority.

36. The local authority shall be entitled to charge on any registration or application to register any matter or thing under this Act such fees as may from time to time be prescribed by the 35 Local Government Board.

PART VI.

A.D. 1891.

Letting Land for Small Holdings.

37. The local authority shall have power to let any land owned by them or rented by them or acquired by them for the purposes of this Act as small holdings.

Power to local authority to let small holdings.

38. The local authority shall have power to make or vary regulations as to the public notification of such small holdings being to let, and as to the method of letting the same, and as to the terms on which the same shall be let, and such regulations shall come into force on being approved by the Local Government Board. Provided that all such regulations shall make provision for reasonable notice to be given to any tenant of any small holding of the determination of his tenancy, and for preventing the same from being sublet or defectively cultivated, and for giving to any outgoing tenant proper compensation for any unexhausted improvements or acts of cultivation.

Regulations for letting small holdings.

All small holdings shall be held on the terms of such regulations and of this Act.

39. With respect to the letting of small holdings the following provisions shall have effect:

Terms of letting.

(1.) Every small holding shall be let free of all charges, that is to say, tithe, tithe rentcharge, rates, taxes, and outgoings whatsoever.

(2.) The local authority shall for the purposes of all rates, taxes, tithe, and tithe rentcharges be deemed to be the occupiers of the small holdings.

(3.) Each small holding let to one person shall consist of not more than ten acres, but the local authority shall have power to let one or more small holdings to a number of persons working on a co-operative system, provided the same be approved by the local authority.

(4.) The sanction of the local authority shall be necessary for the erection of any building whatever upon the holding; but no local authority shall authorise the erection of any dwelling-house, workshop, or other building except such as may reasonably be required in connexion with the proper cultivation of the holding, and if any building other than aforesaid is so erected, the local authority may forthwith pull down the same and sell and dispose of the materials thereof, and the proceeds of the sale shall, after payment of all expenses, be handed

A.D. 1891.

to the tenant of such small holding. If any building allowed to be erected is erected, then at the end of the tenancy the local authority or the incoming tenant may, but shall not be bound to, take any such building or pay any compensation therefor; but the outgoing tenant shall be at liberty before the expiration of his tenancy to remove the same, and if he fails to do so, the local authority may pull down or dispose of such building in any manner they may deem fit. 5

Recovery of
rent and
possession
of small
holdings.

40. Any rent for any small holding let in pursuance of this Act, and the possession of such small holding in the case of any notice to quit or other failure to deliver up possession of the same as required by law, may be recovered in all respects as if the same were a holding under the Enclosure Act, 1845, and the Acts amending the same, and sections one hundred and ten and one hundred and eleven of the Enclosure Act, 1845, shall apply as if they were herein enacted, and as if the local authority were the wardens within the meaning of the said sections. 10 15

Public
pastures.

41. A local authority shall have power to use for public pasture any land owned by them or rented by them or acquired by them for the purposes of this Act. 20

The local authority shall have power to make or vary regulations as to the agistment of cattle or animals on such public pasture, and the charge for such agistment and the terms thereof and such regulations shall come into force on being approved by the Local Government Board, and all animals agisted on such public pasture shall be agisted on the terms of such regulations. 25

PART VII.

Acquisition of Land.

Power to
take lands.

42. Any local authority may, for the purposes and subject to the provisions of this Act, purchase, sell, hire, or exchange any lands, whether situated within or without their district. 30

Power to
local author-
ity to im-
prove lands.

43. Any local authority shall have power to lay out and improve any land belonging to them, or which they shall have acquired for the purposes of this Act, and to make improvements thereon, and for such purposes to do any of the following things: 35

- (1.) Drainage, including the straightening, widening, or deepening of drains, streams, or watercourses:

A.D. 1891.

- (2.) Irrigation, warping :
 (3.) Laying down drains, pipes, and machinery for supply and distribution of sewage as manure :
 (4.) Embanking or weiring from a river or lake, or from the sea or tidal water :
 (5.) Inclosing, straightening of fences, re-division of fields :
 (6.) Reclamation, dry warping :
 (7.) Making farm roads, private roads, and other roads or streets :
 (8.) Clearing, trenching, planting :
 (9.) Building cottages, farmhouses, offices, and outbuildings, and other buildings for agricultural purposes :
 (10.) Making reservoirs, tanks, conduits, watercourses, pipes, wells, ponds, and other works for the supply and distribution of water for agricultural purposes, or for domestic or other consumption :
 (11.) Making of gardens, village greens, or other open spaces for the use gratuitously of the public or of the inhabitants of the district :
 (12.) Reconstruction, enlargement, or improvement of any of the above-mentioned works.

44. Any local authority may at any time sell or dispose of, in any way they think proper, any superfluous lands, or lands that they may be unable profitably to apply for the purposes of this Act, free from any conditions or restraint, and the net proceeds of such land shall be forthwith applied towards reducing their debt to the Treasury.

Sale of
superfluous
lands.

PART VIII.

MISCELLANEOUS.

30 *Jurisdiction of Court.*

45. The county court of the district in which any small holding, or any part thereof, is situate shall have the following jurisdiction in respect thereto :

Power of
county court.

- (1.) To make an order for payment of any rent, quitrent, interest, or any other sum of money which may be due to a local authority or by a local authority in respect of any small holding :

[7.]

C

A.D. 1891.

- (2.) To make an order for delivery of possession of any small holding to any local authority, or by a local authority to any person :
- (3.) To grant an injunction in respect of any breach of any duty or contract in relation to a small holding at the suit of any local authority against any person, or at the suit of any person against any local authority :
- (4.) To exercise all and any other powers in this Act given to the court.

Appeals.

46. With respect to appeals from the decisions of the county court under this Act the following provision shall have effect :

Any person aggrieved by the ruling, order, direction, or decision of the county court judge in respect of—

- (1.) Any application for an order for payment of any sum exceeding *fifty pounds* ; 15
- (2.) Any application for an order for delivery of possession or for sale ;
- (3.) Any application for an injunction ;
- (4.) Rectification of any register or making any entry therein ;

38 & 39 Vict.
c. 50. s. 6.

shall have, both as to fact and law, the same right of appeal and in the same form and manner and to the same court as is provided by the County Court Act, 1875, section six ; and by the leave of the county court or of the Appellate Court such appeal may be allowed in any case. 20

Power to
order sale of
holding.

47. In case any small holding, or any part thereof, of one acre or more in extent, be so devised or so devolve by reason of intestacy that there is doubt as to the person entitled thereto, or as to the capacity of such person by reason of absence from England, or mental condition, or otherwise, to keep such holding in cultivation, it shall be lawful for the county court, on the application of the local authority, and with notice to all persons interested, to order the sale of such holding, or part thereof, and to order the application of the proceeds of such sale according to the legal rights of the persons severally interested. 25 30

Advances by Treasury.

35

Treasury
may advance
money.

48. *The Treasury may advance from time to time, out of any moneys from time to time supplied under any Act of Parliament for this purpose, such sums as the Treasury may deem expedient to any local authority for carrying out any of the purposes of this*

Act, upon such terms as to payment of interest and repayment of principal, and otherwise, as the Treasury may determine by a minute from time to time. A.D. 1891.

Expenses of Urban Local Authority.

5 **49.** All expenses as herein-after defined incurred or payable by an urban local authority in the execution of this Act, and not otherwise provided for, shall be charged on and defrayed out of the special district fund and special district rate leviable by them under this Act. Powers of urban local authority.

10 **50.** In the district of every urban local authority whose expenses under this Act are directed to be defrayed out of the special district fund and special district rate there shall be established a fund called the special district fund, and a separate account called the "special district fund account" of all moneys carried under this Act to the account of that fund shall be kept by the treasurer of the urban District fund.
15 local authority; and such moneys shall be applied by the urban local authority in defraying such of the expenses chargeable thereon under this Act as they may think proper.

20 **51.** For the purpose of defraying any expenses chargeable on the special district fund which that fund is insufficient to meet, the urban local authority shall from time to time, as occasion may require, make, by writing under their common seal, and levy, in addition to any other rate leviable by them, a rate or rates to be called special district rates. Special district rate.

25 **52.** Any such rate may be made and levied either prospectively, in order to raise money for the payment of future charges and expenses, or retrospectively, in order to raise money for the payment of charges and expenses incurred at any time within six months before the making of the rate: in calculating the period of six months during which the rate may be made retrospectively, Limitation of rate.
30 the time during which any appeal or other proceeding relating to such rate is pending shall be excluded.

35 **53.** Public notice of intention to make any such rate, and of the time when it is intended to make the same, and of the place where a statement of the proposed rate is deposited for inspection, shall be given by the urban authority in the week immediately before the day on which the rate is intended to be made, and at least seven days previously thereto; but in case of proceedings to levy or recover any rate it shall not be necessary to prove that such notice was given. Notice of rate.

A.D. 1891.
Assessment
and levy.

38 & 39 Vict.
c. 55. s. 211.

Power to
take copies
of valuation
list.

Officers to
permit in-
spection.

General
provisions as
to rates.
38 & 39 Vict.
c. 55.
ss. 218-223,
225-227.

Common
fund.

Precepts to
overseers.

Provision for
part of
parish.

54. With respect to the assessment and levying of special district rates under this Act, the same provisions shall have effect as have effect with respect to general district rates under the Public Health Act, 1875, section two hundred and eleven; provided that sub-section four thereof shall not apply or have effect.

5

55. For the purpose of assessing special district rates any person appointed by the urban local authority may inspect, take copies of, or make extracts from any valuation list or rate for the relief of the poor within the district, or any book relating to the same.

56. Any officer having the custody of any such rate or book who refuses to permit such inspection or the taking of such copies or extract shall be liable to a penalty not exceeding *five pounds*.

10

57. The general provisions as to urban rates contained in the Public Health Act, 1875, sections two hundred and eighteen, two hundred and nineteen, two hundred and twenty, two hundred and twenty-one, two hundred and twenty-two, two hundred and twenty-three, two hundred and twenty-five, two hundred and twenty-six, and two hundred and twenty-seven, shall apply to special district rates under this Act.

15

Expenses of Local Authority.

20

58. The expenses as herein-after defined incurred or payable by a local authority in the execution of this Act shall be payable out of a common fund to be raised out of the poor rate of the parishes in the district, according to the rateable value of each contributory place in manner in this Act mentioned.

25

The following areas situated in a rural district shall be contributory places for the purposes of this Act; that is to say,

- (1.) Every parish wholly situated in a rural district;
- (2.) In the case of a parish, a part of which is situated within an urban district, such portion of that parish as is not comprised within such urban district.

30

59. For the purpose of obtaining payment from the several contributory places within their district of the sums to be contributed by them, the rural local authority shall issue their precept to the overseers of each such contributory place requiring such overseers to pay within a time limited by the precept the amount specified in such precept to the rural local authority, or to some person appointed by them.

35

60. Where a contributory place is part of a parish as defined by this Act, the overseers of such parish shall, for the purposes of this Act, be deemed to be the overseers of such contributory place.

40

61. The overseers shall comply with the requisitions of such precept by paying the contribution required where the contributory place is an entire parish by the levy on the whole of such parish, and in the case of a contributory place forming part of a parish by
 5 the levy on such part thereof, exclusive of the rest of the parish, of a separate rate to be called the special rate in the same manner as if it were a rate for the relief of the poor.

A.D. 1891.

Overseers to levy special rate.

62. A special rate under this section shall as respects the power of the overseers in relation to making, assessing, and levying such
 10 rate, and as respects the appeal against such rate, and all other incidents thereof, except the purpose to which it is applicable, and except the allowance of justices, which shall not be required, be subject to the same provisions as apply in law to a rate levied for the relief of the poor. And the overseers of a parish shall have the
 15 same powers of levying such special rate in a contributory place forming part of their parish as they would have if such contributory place formed the whole of their parish.

Mode of making, assessing, and levying.

63. The officers ordinarily employed in the collection of the poor rate shall, if required by the overseers, collect any special rate
 20 made under this section, and receive out of such special rate such remuneration for the additional duty as the overseers with the consent of the vestry may determine.

Officers.

64. The overseers shall, at the expiration of their term of office, pay any surplus in their hands arising from any special rate levied
 25 in pursuance of this Act above the amount for which the rate was made to the rural local authority, or to such person as they may appoint, to the credit of the contributory place within which such rate was made, and such surplus shall go in reduction of the next call that may be made on such contributory place for the purpose
 30 of defraying the expenses incurred by the rural local authority under this Act.

Disposition of surplus.

65. If the amount required by any precept of a rural local authority under this Act to be paid by the overseers of any parish is not paid in manner directed by such precept, and within the time
 35 therein specified for that purpose, the rural local authority shall have the like remedy for the recovery from the overseers of such amount as is not paid as guardians have for the time being for recovery from overseers of contributions of parishes, and for that purpose the precept of the local rural authority requiring the
 40 payment shall be conclusive evidence of the amount thereof.

Remedy against overseers.

A.D. 1891.

Miscellaneous.

Expenses
chargeable
on rates.

66. Expenses incurred or payable by an urban or rural local authority in the execution of this Act shall include the following; that is to say,

- (1.) Expenses of officers, offices, books, stationery, stamps, legal charges, insurances, repairs, and other current expenditure of a like nature : 5
- (2.) Any deficiency whereby the annual net receipts of such local authority fall short of the sums they are annually required to pay to the Treasury for interest, or repayment of instalments of principal of sums advanced to them by the Treasury : 10
- (3.) Any loss incurred within the period covered by any special rate by sale of property acquired at any time by the local authority for the purposes of this Act : 15
- (4.) Any loss or damages incurred or payable within the period covered by any special rate by reason of obligations under any contract or guarantee given by the local authority, or any judgment or decree made against them in the execution of the powers of this Act : 20

But, save as aforesaid, such expenses shall not include any sums spent upon the purchase or improvement of land or buildings where such improvements are of the nature of capital expenditure, or any sums borrowed from the Treasury.

No special rate shall be made except for expenses within the meaning of this section. 25

Condition
of special
rating.

67. Before any special district rate or special rate is made it shall appear to the satisfaction of the local authority that the total annual receipts of such local authority for rent, interest, and other payments in the nature of income, and not in the nature of repayments of capital in respect of their undertaking under this Act, fall short, or are likely to fall short, of their annual expenses as herein-before defined, and such annual receipts shall be applied towards such annual expenses, and such special rate shall be for such difference and the cost of raising the same, and shall not be applied otherwise. Any surplus remaining in the hands of the local authority shall be applied as follows :— 30 35

- (1.) If there have been in previous years any special district rate or rates under this Act, the said surplus shall be first applied in relief of the general rates of such district to the amount of such special district rate or rates : 40

(2.) Any surplus after such first application shall be applied A.D. 1891.
towards the creation of a sinking fund or otherwise for the —
repayment of any sums due under this Act to the Treasury by
the local authority :

5 (3.) For the general purposes of this Act.

68. Rules prescribing forms and other matters of procedure for Rules.
the carrying out of this Act, and scales of costs to be allowed, may
be made from time to time by the Lord Chancellor, and shall have
like force as if they were incorporated in this Act.

THE SCHEDULE.

REGISTER OF SMALL HOLDINGS.

LOCAL AUTHORITY—Board of Guardians of Battle, in the County of Sussex.

Original Creation of Holding.

NUMBER OF HOLDING ON PLAN.	DESCRIPTION OF HOLDING.	MODE AND DATE OF CREATION OF HOLDING.	NAME AND ADDRESS OF FIRST REGISTERED OWNER.	STATE AND CONDITIONS OF DEBT TO LOCAL AUTHORITY.
3	2a. 1r. 2p. in parish of Battle and county of Sussex, bounded on N. by Brighton Road, on S. by holding 4 on plan, on E. by water meadow, on W. by High Wood.	Sale by local authority to John Brown, dated 1 July 1886.	John Brown, Boyne House, Battle, Sussex.	600 <i>l</i> . due to local authority at $\frac{5}{4}$ per cent. interest.

Changes in Title to Holding, and Notices.

NUMBER OF HOLDING ON PLAN.	DATE OF REGISTRATION OF CHANGE.	DESCRIPTION OF CHANGE.	MANNER IN WHICH CHANGE IS EFFECTED.	NAME AND ADDRESS OF PERSON BY WHOM INTEREST IN CHANGE.	NATURE OF INTEREST ACQUIRED.	CAVEATS.	PAYMENTS OF INTEREST HALF-YEARLY.
3	1 Dec. 1886	Mortgage by John Brown to Thomas Smith.	Deed, dated 1 Dec. 1886.	Thomas Smith, 1, Walbrook, London, E.C.	Mortgage to secure 150 <i>l</i> . at 5 per cent. interest.	Caveat, entered 1 May 1892, by William Freeman, of 1, Alpha Street, Birmingham, against Thomas Smith, claiming his interest in the holding.	1 Jan. 1887, 10 <i>l</i> . 10 <i>s</i> . interest. 1 July 1887, 10 <i>l</i> . 10 <i>s</i> . interest. 1 Jan. 1888, 10 <i>l</i> . 10 <i>s</i> . interest. 1 July 1888, 10 <i>l</i> . 10 <i>s</i> . interest. 1 Jan. 1889, 10 <i>l</i> . 10 <i>s</i> . interest. 1 July 1889, 10 <i>l</i> . 10 <i>s</i> . interest. 1 Jan. 1890, 10 <i>l</i> . 10 <i>s</i> . interest. 1 July 1890, 10 <i>l</i> . 10 <i>s</i> . interest. 1 Jan. 1891, 10 <i>l</i> . 10 <i>s</i> . interest. 1 July 1891, 10 <i>l</i> . 10 <i>s</i> . interest. 1 Jan. 1892, 10 <i>l</i> . 10 <i>s</i> . interest.
3	1 Aug. 1888	Transfer pursuant to order of Court, dated 1 July 1888.	Deed, dated 1 Aug. 1888.	Thomas Smith, 1, Walbrook, London, E.C.	Equity of redemption of registered mortgage, dated 1 Dec. 1886.	Caveat of William Freeman, of 1, Alpha Street, Birmingham, removed by order of Battle County Court, dated 1 Oct. 1892. Registered 2 Oct. 1892.	1 July 1892, 10 <i>l</i> . 10 <i>s</i> . interest. 1 Jan. 1893, 10 <i>l</i> . 10 <i>s</i> . interest. 1 July 1893, 10 <i>l</i> . 10 <i>s</i> . interest. 1 Jan. 1894, 10 <i>l</i> . 10 <i>s</i> . interest. 1 July 1894, 10 <i>l</i> . 10 <i>s</i> . interest. 1 Jan. 1895, 10 <i>l</i> . 10 <i>s</i> . interest.
3	1 Dec. 1891	Transfer by intestacy of Thomas Smith to administrators.	Intestacy of Thomas Smith.	Henry Thompson and George Thompson both of 1, Adelaide Road, Brighton.	Two simple of holding.		

Small Holdings.

A

B I L L

To facilitate the Creation of Small
Holdings in Land.

(Prepared and brought in by
Mr. Jesse Collings, Mr. Robert Reid, Mr. Burt,
Sir H. Selwin-Ibbetson, Mr. Broadhurst,
Colonel Cotton-Jodrell, Mr. Cyril Flower,
and Mr. Hobhouse.)

Ordered, by The House of Commons, to be Printed,
26 November 1890.

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[*Price 3d.*]

[Bill 7.]

Δ

B I L L

TO

Remove certain Disabilities of Soldiers and Sailors to be registered as Electors at Parliamentary Elections. A.D. 1891.

WHEREAS it is inexpedient that any person otherwise entitled to be registered as an elector at a parliamentary election should be incapacitated from being so registered by reason only of his temporary absence from his qualifying premises
5 whilst employed on duty in, or in connexion with, Her Majesty's forces :

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled,
10 and by the authority of the same, as follows :

1.—(1.) A man shall not be disqualified from being registered in the parliamentary register of electors for a county or borough in respect of his inhabitant occupation of a dwelling-house or lodgings, or his occupation of any land or tenement, by reason only
15 that during part of the qualifying period, not exceeding *four months* at any one time, he has in the execution of naval or military duty been absent from his dwelling-house or lodgings, or has not resided in or within the required distance from such county or borough.

20 (2.) A person shall be deemed, for the purposes of this Act, to be absent in the execution of naval or military duty if, being subject to the Naval Discipline Act, or to military law, or otherwise in the naval or military service of Her Majesty (including service in Her Majesty's auxiliary forces), he is absent
25 on any duty under the orders of Her Majesty or any naval or military authority, as the case may be.

[Bill 136.]

Temporary
absence of
person on
naval or
military
duty not to
disqualify as
elector.

A.D. 1891.

Saving as to
s. 8. of
17 & 18 Vict.
c. 102.

2. This Act shall not extend the benefit of section eight of the Corrupt Practices Prevention Act, 1854, to any person becoming entitled to vote by virtue of this Act.

Short title.

3. This Act may be cited as the Soldiers and Sailors Electoral Disabilities Removal Act, 1891.

Soldiers and Sailors Electoral Disabilities Removal.

A

B I L L

To remove certain Disabilities of Soldiers
and Sailors to be registered as Electors
at Parliamentary Elections.

(*Prepared and brought in by*
Mr. Jeffreys, Sir W. Bartleot, Mr. Cornwallis,
General Bruser, General Goldsmorby,
Sir Edward Hamley, and Mr. Whitmore.)

Ordered, by The House of Commons, to be Printed,
1 December 1890.

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and 21, Princes Street, Glasgow; or
HODGES, FRODIP & Co., 103, Grafton Street, Dublin.

[*Price ½d.*]

[Bill 136.]

Solicitors and Apprentices (Ireland) Bill, 1890.

MEMORANDUM.

This Bill has been brought forward with the approval of the Incorporated Law Society of Ireland with the object of remedying the defects of the law in respect to solicitors, as it at present exists, and placing them practically upon the same terms as solicitors in England.

In the year 1866 an Act (the 29 & 30 Vict. c. 84.) was passed to “ Amend the law for the regulation of the professions of attorneys and solicitors in Ireland, and assimilate them to those in “ England.” This Act was founded on an Act which had been passed in England in 1860.

As serious defects became manifest in the Act of 1860, the English solicitors took steps to have the defects amended and their grievances removed, obtaining for these purposes three Acts, *i.e.*, the Attorneys and Solicitors Act, 1874 (37 & 38 Vict. c. 68.), the Solicitors Act, 1877 (40 & 41 Vict. c. 25.), and the Solicitors Act, 1888 (51 & 52 Vict. c. 65.).

The present Bill seeks to place Irish solicitors and their apprentices and clerks in as good a position as their English brethren.

The Bill is divided into eleven parts—

Part I. (Clauses 1–6) is preliminary, dealing principally with definitions.

Part II. (Clauses 7–8) deals with the lectures and examinations.

Part III. (Clauses 9–33) deals with the terms of apprenticeship and admission.

Part IV. (Clause 34) deals with admission of colonial solicitors.

Part V. (Clause 35) deals with the roll of solicitors.

Part VI. (Clauses 36–39) deals with striking off the roll.

Part VII. (Clauses 40–50) deals with solicitors certificates.

Part VIII. (Clauses 51–52) deals with fees.

Part IX. (Clauses 53–55) deals with penalties.

Part X. (Clauses 56–62) are miscellaneous provisions. And

Part XI. (Clauses 63–64) provides for temporary provision and repeal.

[Bill 87.]

It may, perhaps, be well to mention that the chief objects of the Bill are to give the council of the Incorporated Law Society more complete control over the educational course connected with entrance into the solicitors profession, and also to give the custody of the roll of solicitors to the society. The other small changes are very much matters of detail.

Solicitors and Apprentices (Ireland) Bill.

ARRANGEMENT OF CLAUSES.

Preliminary.

Clause.

1. Short title.
2. Extent of Act.
3. Commencement of Act.
4. Interpretation of terms.
5. Registrar of solicitors.
6. No person to act as a solicitor unless admitted and enrolled.

Lectures and Examinations.

7. Power to Society to provide lectures.
8. Examinations to be held under management of Society.

Apprenticeship and Admission.

9. Admission to apprenticeship.
10. No solicitor to have more than two apprentices at one time, or to take or retain any apprentice after discontinuing business, nor whilst clerk to another solicitor.
11. No person to be admitted a solicitor unless he shall have served an apprenticeship of five years.
12. Persons having taken degrees at certain universities may be admitted after three years' service.
13. Persons having been at the bar may be admitted after three years' service.
14. Provision for admission of university graduates after four years' apprenticeship.
15. Persons attending certain lectures and passing certain examinations in faculty of law during two collegiate years may be admitted after four years' service.
16. Persons having been bonâ fide clerks to solicitors for ten years may be admitted after three years' service.

[Bill 87.]

b

Clause.

17. General exemptions from preliminary examination.
18. Power of judges to grant special exemptions from preliminary examination.
19. In case solicitors become bankrupt or insolvent, or be imprisoned, indentures to be discharged or assigned.
20. Disqualification of solicitor not to affect service of apprentice.
21. Applications for striking solicitors off the roll for defect in indentures, &c. to be made within twelve months of admission.
22. Apprentices whose masters have died or left off practice may enter into fresh indentures for the residue of their term.
23. Power to judge to order assignments under last section.
24. Indentures of apprenticeship to be registered by the registrar.
25. Apprentices before admission to make affidavit of having served. Apprentices may hold offices or engage in employment in certain cases. Lord Chancellor's order. Notice of application to be given to Incorporated Law Society. Lord Chancellor may attach conditions to order. Proof of compliance with conditions.
26. Certificate of having passed examinations requisite for admission of solicitor.
27. Power to Lord Chancellor to admit though service under articles irregular.
28. Candidates not to present themselves for final examination till expiration of apprenticeship unless where it expires in vacation.
29. Exemption of certain barristers from intermediate examination and service under articles.
30. Appeal to Lord Chancellor against refusal of certificate.
31. Admission as solicitor by Lord Chancellor.
32. Enrolment of persons admitted.
33. Persons admitted capable of practising in all other courts on signing rolls of other courts.

Admission of Colonial Solicitors.

34. Attorneys and solicitors of colonial courts to be admitted solicitors in Ireland. Conditions of such admittance. Stamps on such admission. Only to apply to colonies specified in Order in Council.

Roll of Solicitors.

Clause.

35. Transfer to Incorporated Law Society of roll of solicitors.

Striking off Roll.

36. Constitution of committee.
37. Applications to be made to committee. Report of committee.
38. Power to administer oaths.
39. Order for striking solicitor off the roll to be entered in the roll and register.

Solicitors' Certificates.

40. Register of solicitors to be kept.
41. Commissioners of Stamps not to grant any certificate until registrar has certified that the person applying is entitled thereto.
42. On application for a certificate a declaration to be signed and entered in a book.
43. Registrar's certificates on payment of duty to be deemed the stamped certificates.
44. For determining amount of stamp duty, place of business to be deemed place of residence.
45. The declaration on applying for the registrar's certificate to be in duplicate, and one copy to be left with the Commissioners.
46. On registrar's refusal, application to be made to court.
47. Certificate to be entered with the registrar, the Commissioners to supply particulars when stamped.
48. Date and determination of certificate.
49. Jurisdiction as to renewal of annual certificates.
50. No costs recoverable by unqualified person.

Fees.

51. Fees payable to Incorporated Law Society.
52. No other fees to be payable by apprentices, &c. other than those authorised by this Act.

Penalties.

Clause.

- 53. Solicitors not to act for unqualified person, &c.
- 54. Penalty for wrongfully acting as a solicitor.
- 55. Penalty for wrongfully acting as solicitor. Offences may be prosecuted before a court of summary jurisdiction.

Miscellaneous Provisions.

- 56. Provision as to admission to offices of solicitors who have been barristers.
- 57. Council of Incorporated Law Society may act on behalf of the Society.
- 58. Authentication of regulations and other documents.
- 59. Rules as to procedure before committee, and for carrying Act into execution.
- 60. Act not to extend to examination, &c. of solicitors to public departments.
- 61. Construction of enactments referring to attorneys and examinations.
- 62. Substitution of provisions of this Act for repealed provisions.

Temporary Provision and Repeal.

- 63. Temporary provision as to examinations.
- 64. Repeal of 29 & 30 Vict. c. 84.

SCHEDULES.

A
B I L L

TO

Amend and consolidate the Laws relating to Solicitors and
to the service of Indentured Apprentices in Ireland. A.D. 1891.

WHEREAS it is expedient to amend and consolidate the laws relating to solicitors, and to the service of indentured apprentices to solicitors in Ireland :

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

Preliminary.

1. This Act may be cited as the Solicitors (Ireland) Act, 1891. Short title.

10 2. This Act shall extend to Ireland only. Extent of Act.

3. This Act shall, so far as regards the power of the Lord Chancellor and certain of the judges of Her Majesty's High Court of Justice in Ireland and of the Incorporated Law Society to make regulations hereunder, and so far as regards the issue of notices and other proceedings preliminary to holding the first examinations hereunder, come into operation on the *passing hereof*, and for all other purposes shall come into operation on the *first day of January one thousand eight hundred and ninety-two*. Commencement of Act.

20 4. In this Act "Lord Chancellor" means the Lord Chancellor of Ireland, and shall include Lords Commissioners, and Lord Keeper of the Great Seal of Ireland : Interpretation of terms.

"Solicitor" means solicitor of the Supreme Court :

"Registrar" means the registrar of solicitors :

25 "The Incorporated Law Society" or "the Society" means "the Incorporated Law Society of Ireland" acting under their present or any future charters :

[Bill 87.]

A

A.D. 1891.

40 & 41 Vict.
c. 25, s. 4.

“ Preliminary examination ” means an examination in general knowledge of persons seeking to become bound under indentures of apprenticeship to solicitors :

“ Intermediate examination ” means an examination of persons bound under indentures of apprenticeship to solicitors in order to ascertain the progress made by such persons during their apprenticeship in acquiring the knowledge necessary for rendering them fit and capable to act as solicitors :

“ Final examination ” means an examination of persons applying to be admitted as solicitors as well touching the indentures of apprenticeship and service as the fitness and capacity of such persons to act as solicitors in all business and matters usually transacted by solicitors, and includes, where any allegation is made by the registrar of solicitors as to the moral unfitness of any such person to be an officer of the Supreme Court, an inquiry into the truth of such allegation.

Registrar of
solicitors.29 & 30 Vict.
c. 84, s. 28.

5. There shall be a registrar of solicitors, who shall have the powers and perform the duties by this Act provided, and the office of such registrar shall be vested in the Incorporated Law Society under their present or any future charters of incorporation.

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No person to
act as a
solicitor un-
less admitted
and enrolled.29 & 30 Vict.
c. 84, s. 3.

6. From and after the commencement of this Act, no person shall act as a solicitor, or as such solicitor sue out any writ or process, or commence, carry on, solicit, or defend any action, suit, or other proceeding, in his own name or in the name of any other person in Her Majesty's Supreme Court, or in the Court of Bankruptcy in Ireland, or in the Court of the Land Commission, or in the county court or petty sessions courts of any county or riding of a county, or in any court of civil or criminal jurisdiction, in that part of the United Kingdom of Great Britain and Ireland called Ireland, or act as a solicitor in any cause, matter, or suit, civil or criminal, to be heard, tried, or determined before any justice of assize, of oyer and terminer, or gaol delivery, or at any general or quarter sessions of the peace for any county, riding, division, liberty, city, borough, or place, or before any justice or justices, or before any Commissioner of Her Majesty's Revenue, unless such person shall have been admitted and enrolled and otherwise duly qualified to act as a solicitor under or by virtue of the laws now in force, or unless such person shall after the commencement of this Act be admitted and enrolled and otherwise duly qualified to act as a solicitor pursuant to the directions and regulations of this Act, and unless such person shall continue to be so duly qualified and on

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the roll of solicitors at the time of his acting in the capacity of a solicitor as aforesaid, except as herein-after in this Act mentioned. A.D. 1891.

Lectures and Examinations.

7. It shall be lawful for the Incorporated Law Society, from
 5 time to time, to provide lectures, classes, and other teaching for persons bound, or about to be bound, under indentures of apprenticeship, to solicitors, and for that purpose to appoint such professors and lecturers to hold office for such period, and on such terms, and for such remuneration, and subject to such conditions as the Incorporated
 10 Law Society may from time to time determine.

Power to
Society to
provide
lectures.

8. The Incorporated Law Society are hereby authorised and
 required to hold, at least three times in the year, commencing with
 the *first day of January one thousand eight hundred and ninety-two*,
 and in every succeeding year, a preliminary examination, an inter-
 15 mediate examination, and a final examination; and the Society shall,
 subject to the provisions of this Act, have the entire management
 and control of all such examinations, and shall have power from
 time to time to make regulations with respect to all or any of the
 following matters; (that is to say,)

Examina-
tions to be
held under
management
of Society.

20 (A.) With respect to the admission to apprenticeship, the attend-
 ance of apprentices at lectures, and other matters connected
 therewith;

40 & 41 Vict.
c. 25. s. 6.

(B.) With respect to the subjects for and the mode of conducting
 the examination of candidates; and

25 (C.) With respect to the times and places of examination, and the
 notices of examinations; and

(D.) With respect to the certificates to be given to persons of
 their having passed any examination; and

30 (E.) With respect to the appointment and removal of examiners,
 professors, and lecturers, and with respect to the remuneration
 by fees or otherwise of the examiners, professors, or lecturers
 so appointed; and

(F.) With respect to any other matter or thing as to which the
 Society think it expedient to make regulations for the purpose
 35 of carrying this section into execution.

Any regulation made under the authority of this section may be
 altered or revoked by a subsequent regulation; and copies of all
 regulations made under the authority of this section shall be trans-
 mitted to the Lord Chancellor and the presidents of the Queen's
 40 Bench Division, and the Exchequer Division of the High Court, and
 to the Master of the Rolls, and if within twenty-eight days after a

A.D. 1891. copy of any regulation has been so transmitted, any three of those judges, or any two of them in the event of the office of President of the Exchequer Division ceasing to exist (the Lord Chancellor being one), signify by writing under their hands, addressed to the president or secretary of the Society, their dissent from such regulation or any part thereof, the same shall be of no force or effect; and if after any such regulation or any part thereof has come into force, any three of those judges, or any two of them in the event aforesaid (the Lord Chancellor being one), shall signify in manner aforesaid their dissent from such regulation or any part thereof, the same shall, at the expiration of two months, cease to be of any force or effect.

Apprenticeship and Admission.

Admission
to appren-
ticeship.

9. Save as herein-after by this Act provided, no person shall be capable of being bound by indentures of apprenticeship to serve as an apprentice to a solicitor unless he shall have obtained from the Incorporated Law Society a certificate that he has passed a preliminary examination and has complied with such regulations as the Society under the provisions of this Act may have prescribed with respect to the admission to apprenticeship.

No solicitor
to have more
than two
apprentices
at one time,
or to take or
replace any
apprentice
after discon-
tinuing busi-
ness, nor
whilst clerk
to another
solicitor.
6 & 7 Vict.
c. 73. s. 4.

10. No solicitor shall have (save as herein-after in this section mentioned) more than two apprentices at one and the same time bound by indentures of apprenticeship to serve him as apprentices, and no solicitor shall take, have, or retain any such apprentice after such solicitor shall have discontinued or left off practising as or carrying on the business of a solicitor, nor whilst such solicitor shall be retained or employed as a writer or clerk by any other solicitor, and service by any apprentice under such indentures as aforesaid, to any solicitor for and during any time that such solicitor shall be so employed as writer or clerk to any other solicitor, shall not be deemed good service under such indentures: Provided always that in every case where a solicitor at the commencement of this Act has three apprentices he may have and retain such apprentices till the expiration of their indentures of apprenticeship.

No person to
be admitted
a solicitor
unless he
shall have
served an ap-
prenticeship
of five years.
29 & 30 Vict.
c. 84. s. 4.

11. No person, save as herein-after by this Act provided, shall from and after the commencement of this Act be capable of being admitted and enrolled as a solicitor unless such person shall have been bound by indentures of apprenticeship to serve as an apprentice for and during the term of *five years* to a practising solicitor, and shall have duly served under such indentures for and during the said term of five years.

12. Any person having taken the degree of bachelor of arts or bachelor of laws in the University of Dublin, Oxford, Cambridge, Durham, London, or the Royal University in Ireland, or the degree of bachelor of arts, master of arts, bachelor of laws, or doctor of laws in any of the universities of Scotland (none of such degrees being honorary degrees), and who at any time after having taken such degree, and either before or after the commencement of this Act, has been bound by indentures of apprenticeship to a practising solicitor, shall only be required to be bound and serve thereunder for the term of three years.

A.D. 1891.
Persons having taken degrees at certain universities may be admitted after three years' service.
29 & 30 Vict. c. 84. s. 7.

13. Every person who either before or after the commencement of this Act has been called to the degree of utter barrister in Ireland, and has procured himself to be disbarred, and has been bound by indentures of apprenticeship to a practising solicitor, shall only be required to be bound and serve thereunder for the term of three years.

Persons having been at the bar may be admitted after three years' service.
29 & 30 Vict. c. 84. s. 8.

14. Every person who, after the commencement of his apprenticeship, and previous to his admission as a solicitor, has taken or shall take the degree of bachelor of arts in the University of Dublin, or in the Royal University of Ireland, shall only be required to serve under indentures of apprenticeship to a practising solicitor for the term of four years.

Provision for admission of university graduates after four years' apprenticeship.

15. Every person who, as a matriculated or as a non-matriculated student of the University of Dublin or of any of the Queen's Colleges in Ireland or the Royal University of Ireland, shall have attended or shall attend any prescribed lectures, and shall have passed or shall pass any prescribed examinations of the professors of the faculty of law in the said University of Dublin or in any of the Queen's Colleges in Ireland or in the Royal University of Ireland for a period of two collegiate years, shall only be required to serve under indentures of apprenticeship to a practising solicitor for the term of four years. "Prescribed" in this section means prescribed by any regulations made by the Incorporated Law Society.

Persons attending certain lectures and passing certain examinations in faculty of law during two collegiate years may be admitted after four years' service.
29 & 30 Vict. c. 84. s. 9.

16. Any person who, either before or after the commencement of this Act, shall for the term of ten years have been a bonâ fide clerk to a solicitor or solicitors, and during that term shall have been bonâ fide engaged in the transaction and performance, under the direction and superintendence of such solicitor or solicitors, of such matters of business as are usually transacted and performed by solicitors, and who shall produce to the Incorporated Law Society satisfactory evidence that he has faithfully, honestly, and diligently

Persons having been bonâ fide clerks to solicitors for ten years may be admitted after three years' service.

A.D. 1891. served as such clerk, and who, after the expiration of the said term
 23 & 24 Vict. of ten years, has been bound by indentures of apprenticeship to a
 c. 127. s. 4. practising solicitor, shall only be required to be bound and serve
 thereunder for the term of *three years*.

General
 exemptions
 from pre-
 liminary ex-
 amination.
 40 & 41 Vict.
 c. 25. s. 10.

17. A certificate of having passed a preliminary examination 5
 under this Act shall not be required from any person within the
 twelfth or thirteenth sections of this Act, or who has passed the first
 public examination before moderators at Oxford, or the previous
 examination at Cambridge, or the examination in arts for the second
 year at Durham, or who has passed one of the local examinations 10
 established by the University of Oxford, or one of the non-gremial
 examinations established by the University of Cambridge, or one of
 the examinations of the Oxford and Cambridge Schools Examination
 Board, or one of the open public matriculation examinations of the
 Universities of Dublin, London, or the Royal University of Ireland, 15
 or in any of the Queen's Colleges in Ireland, or the examination for
 the first-class certificate of the College of Preceptors incorporated
 by Royal Charter in 1849. The above exemption may be extended
 by regulations made under this Act to any persons who pass any
 examination held in any of the above-mentioned universities, or in 20
 any other university, college, or educational institution specified in
 such regulations.

Power of
 judges to
 grant special
 exemptions
 from pre-
 liminary ex-
 amination.
 40 & 41 Vict.
 c. 25. s. 11.

18. The Lord Chancellor, the Presidents of the Queen's Bench
 Division and the Exchequer Division of the High Court, and the
 Master of the Rolls, or any one or more of them may, where under 25
 special circumstances they or he see fit so to do, exempt any person
 from compliance with the enactments and regulations for the time
 being in force with respect to the preliminary examination, either
 entirely or partially, or subject to any such conditions as to them or
 him may seem fit. 30

In case solic-
 itors become
 bankrupt or
 insolvent, or
 be im-
 prisoned, in-
 dentures to
 be discharged
 or assigned.
 29 & 30 Vict.
 c. 84. s. 6.

19. In case any solicitor to whom any apprentice shall be bound
 by indenture as aforesaid shall, before the end or determination of
 such contract, become bankrupt, or be imprisoned for debt and
 remain in prison for the space of *twenty-one days*, it shall be lawful
 for the Lord Chancellor, upon the application of such apprentice, to 35
 order and direct the said indentures to be discharged, or assigned to
 such person and upon such terms and in such manner as he shall
 think fit.

Disqualifica-
 tion of solici-
 tor not to
 affect service

20. No person who shall have duly served his apprenticeship
 under indentures pursuant to the provisions of this Act shall be 40
 prevented or disqualified from being admitted and enrolled as a

solicitor, nor liable to be struck off the roll if admitted, by reason or in consequence of the solicitor to whom he may have been bound by such indentures having been after such service struck off the roll, provided that such apprentice or person be otherwise entitled to be admitted and enrolled according to the provisions of this Act.

A.D. 1891.
of appren-
tice.
29 & 30 Vict.
c. 84. s. 39.

21. No person who has been admitted and enrolled shall be liable to be struck off the roll for or on account of any defect in the indentures of apprenticeship, or in the registry thereof, or in his service under such indentures, or in his admission and enrolment, unless the application for striking him off the roll be made within twelve months from the time of his admission and enrolment, provided that such indentures, registration, service, admission, or enrolment be without fraud.

Applications
for striking
solicitors off
the roll for
defect in in-
dentures, &c.
to be made
within twelve
months of ad-
mission.

29 & 30 Vict.
c. 84. s. 40.

22. If any solicitor to whom any person shall be bound shall happen to die before the expiration of the term for which such person shall be so bound, or shall discontinue or leave off practice as a solicitor, or if such indentures shall by mutual consent of the parties be cancelled, or in case such apprentice shall be legally discharged before the expiration of such term by any rule or order of the Lord Chancellor, such apprentice may in any of the said cases be bound by other indentures or by an assignment of his former indentures to serve as apprentice to any other practising solicitor or solicitors during the residue of the said term; and service under such second or other indentures or under such assignment shall be deemed and taken to be good and effectual.

Apprentices
whose mas-
ters have
died or left
off practice
may enter
into fresh
indentures
for the resi-
due of their
term.

29 & 30 Vict.
c. 84. s. 16.

23. In the event of any apprentice requiring to have an assignment made of his indentures under the last preceding section, it shall be lawful for the Lord Chancellor, upon application being duly made by or on behalf of such apprentice, and upon being satisfied that a difficulty exists in procuring such assignment to be executed, to order that such indentures shall be transferred to such solicitor as to the Lord Chancellor may seem fit, and upon the making of any such order the said indenture shall be deemed and taken to be absolutely assigned in as full and ample a manner as if an assignment thereof had been duly executed by the person or persons legally entitled to assign the same.

Power to
Lord Chan-
cellor to
order assign-
ments under
last section.

24.—(1.) The indentures whereby any person shall be bound to serve as an apprentice to a solicitor, and which have not been registered before the commencement of this Act, shall, within six months from the date of such indentures, be produced to the registrar, who on being satisfied of the due execution thereof shall enter in a book the names and addresses of the parties to, and the date of the indentures, and the date of the entry. The book in which

Indentures of
apprentice-
ship to be
registered by
registrar.

51 & 52 Vict.
c. 65. s. 7.

A.D. 1891. — the entries are made shall, during office hours, be open to inspection by any person without fee or reward.

(2.) The registrar may, before making any such entry as aforesaid, require the execution of any articles to be verified by a statutory declaration or otherwise as may be thought fit by the registrar. 5

Provision if indentures not registered within six months. 51 & 52 Vict. c. 65. s. 8.

(3.) If indentures of apprenticeship are not produced to the registrar for entry within six months of the date thereof, they may be subsequently produced and entered, but in that case the service of the apprentice shall be reckoned to commence from the date of the production for entry, unless the Lord Chancellor shall otherwise direct. 10

Provision where indentures lost. 2 & 3 Vict. c. 33.

(4.) In any case in which the indentures of apprenticeship shall have been lost before being produced to the registrar for entry, the Lord Chancellor may, upon being satisfied by such evidence as he shall think sufficient of the loss of the original indentures and that the duty has been duly paid thereon or upon a copy thereof, direct that the production of a copy thereof to the registrar shall be a sufficient compliance with the provisions of this section as to the production of indentures of apprenticeship. 20

51 & 52 Vict. c. 65. s. 9.

(5.) The provisions of this section with respect to the production and entry of indentures, apply to fresh indentures under the twenty-second section of this Act, in the same manner as they apply to the original indentures.

Apprentices before admission to make affidavit of having served.

29 & 30 Vict. c. 84. s. 18.

25.—(1.) Every person who has been or shall be bound as an apprentice as aforesaid shall, before he is admitted a solicitor according to this Act, prove, by an affidavit or statutory declaration of himself and of the solicitor to whom he was bound as aforesaid, to be duly made and filed with the registrar, or by such other evidence as shall be satisfactory to the Lord Chancellor, that he has actually and really served and been employed by such practising solicitor, and that he has not (save as herein-after provided) held any office or engaged in any employment whatsoever other than the employment of apprentice to such solicitor and his partner or partners in the business, practice, and employment of a solicitor during the whole time and in the manner required by the provisions of this Act. 25 30 35

Apprentices may hold offices or engage in employment in certain cases.

37 & 38 Vict. c. 68. s. 4.

(2.) Any person while so bound as aforesaid may hold any office or engage in any employment, provided that before or after he enters upon the office, or engages in the employment, he has applied for and obtained— 40

(a.) The consent thereto in writing of the solicitor to whom he is bound; and

(b.) The sanction thereto of the Lord Chancellor, to be evidenced by his order. A.D. 1891.

(3.) Such order shall not be made except such person shall prove, by an affidavit from the solicitor to whom he is bound, or
 5 by such other evidence as shall be satisfactory to the Lord Chancellor, that the holding of such office, or being engaged in such employment, was with the consent of the solicitor to whom he was or is bound, and has not interfered with due service under his indentures of apprenticeship, and the Lord Chancellor shall have
 10 power to make any order which he shall think fit as to the service by the person so bound as aforesaid for the remainder of the term of his service, or any part thereof, after the acceptance of such office, or the engagement in such employment, or as to the passing of any examination.

15 (4.) Not less than fourteen days before any such application is made to the Lord Chancellor notice in writing of the application shall be given to the Incorporated Law Society by the applicant, which notice shall state the names and residences of the applicant, and of the solicitor to whom he is bound, and the nature of the
 20 office or employment, and the time it is expected to occupy.

The Society may appear on the hearing of such application, and upon any other proceedings arising out of or in reference to the same.

(5.) The Lord Chancellor may in and by such order impose on
 25 the applicant such terms and conditions touching the office or engagement and his employment therein as he may think fit.

(6.) Where any terms or conditions shall be so imposed, and the person authorised by the order shall accept the office, or engage in the employment, he shall before being admitted a solicitor, prove
 30 to the satisfaction of the Lord Chancellor and of the Incorporated Law Society that he has duly observed and fulfilled those terms and conditions.

26. Subject to the exemptions allowed by this Act, or by regulations made under the authority thereof, no person shall be admitted
 35 a solicitor unless he has obtained from the Incorporated Law Society a certificate or certificates to the effect that he has passed a preliminary, an intermediate, and a final examination, and has complied with such regulations as the Society under the provisions of this Act may from time to time prescribe.

40 27. Where any person who has been bound by indentures of apprenticeship to serve as an apprentice to a solicitor has not served as an apprentice under such indentures strictly within the provisions

A.D. 1891.

service under
indentures
irregular.
40 & 41 Vict.
c. 25. s. 15.

of this Act or of the Attorney and Solicitors Act (Ireland), 1866, while the same was in force, but subsequently to the execution of such indentures bonâ fide serves (either continuously or not) one or more solicitors as an apprentice for periods together equal in duration to the full term for which he was originally bound, and has 5 obtained such certificates as he is required by this Act to obtain, it shall be lawful for the Lord Chancellor in his discretion, if he is satisfied that such irregular service was occasioned by accident, mistake, or some other sufficient cause, and that such service, though irregular, was substantially equivalent to a regular service, 10 to admit such person to be a solicitor in the same manner as if such service had been a regular service within the meaning of the said Act or this Act.

Candidates
not to pre-
sent them-
selves for
final exami-
nation till
expiration of
apprentice-
ship, unless
where it
expires in
vacation.
29 & 30 Vict.
c. 84. ss. 4
and 23.

Exemption
of certain
barristers
from inter-
mediate ex-
amination
and service
under
articles.
40 & 41 Vict.
c. 25. s. 12.

28. No person bound by indentures of apprenticeship to serve as an apprentice to a solicitor shall present himself as a candidate at 15 the final examination until after the expiration of the period for which, under the provisions of this Act, he is required to serve as such apprentice before being admitted a solicitor: Provided that whenever any of the periods of five, four, and three years' service mentioned in this Act expire in any vacation, then, and in such 20 case, any person whose period of apprenticeship shall so expire shall be at liberty to present himself at the final examination which shall be held immediately preceding such vacation.

29. Any person who has been called to the degree of utter barrister in Ireland, and is of not less than five years' standing 25 at the bar, and has procured himself to be disbarred with a view of becoming a solicitor, and has obtained from two of the Benchers of the King's Inns a certificate of his being a fit and proper person to practise as a solicitor, shall not be required to obtain a certificate of having passed an intermediate examination under this Act, and 30 shall be entitled, without being bound or serving as an apprentice to a solicitor, on passing a final examination under this Act (except so much of such examination as relates to indentures of apprenticeship and service thereunder), to be admitted and enrolled as a 35 solicitor.

Appeal to
Lord Chan-
cellor against
refusal of
certificate.
40 & 41 Vict.
c. 25. s. 9.

30. Any person who has been refused a certificate of having passed an intermediate or final examination, and who objects to such refusal, shall be at liberty within one month next after such refusal to appeal by petition in writing to the Lord Chancellor against such refusal, such petition to be presented in such manner and subject to 40 such regulations as the Lord Chancellor may from time to time direct.

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In the meantime, and until the Lord Chancellor otherwise directs, such petition shall be presented at the office of the secretary to the Lord Chancellor without the payment of any fee, and a copy of such petition shall be left therewith and shall be delivered by the
5 secretary to the Lord Chancellor to the secretary of the Incorporated Law Society, and the secretary to the Lord Chancellor shall also notify to such secretary of the Incorporated Law Society the day appointed for the hearing of the petition, and the same shall be heard by the Lord Chancellor on such day after the expiration of
10 fourteen days from the day on which such petition was presented and at such time as he may appoint.

On the hearing of any petition under this section the Incorporated Law Society may appear, and the Lord Chancellor may make such order as to him may seem meet, and where any person who has been
15 refused a certificate of having passed his final examination, on appeal to the Lord Chancellor, obtains an order for his admission, such order shall entitle him to a certificate from the Incorporated Law Society of his fitness and capacity to act as a solicitor, and in the usual business transacted by a solicitor, in the same manner as
20 if he had passed his final examination.

31. A person who has obtained from the Incorporated Law Society a certificate of having passed a final examination may apply to the Lord Chancellor to be admitted as a solicitor, and thereupon the Lord Chancellor, unless cause to the contrary is shown to his
25 satisfaction, shall, by writing under his hand, admit in such manner and form as he shall from time to time direct such person to be a solicitor.

Admission as solicitor by Lord Chancellor.

51 & 52 Vict. c. 65. s. 10.

32. On production of the admission signed by the Lord Chancellor, and on payment of the fee in the First Schedule to this Act
30 mentioned, it shall be the duty of the Society, as registrar, to cause the name of the person admitted to be entered on the roll of solicitors.

Enrolment of persons admitted.

51 & 52 Vict. c. 65. s. 11.

33. Every person who shall have been duly admitted a solicitor of the Supreme Court shall be entitled, upon the production of his
35 admission therein, or an official certificate thereof, and that the same still continues in force, to be admitted as a solicitor in any other court in Ireland, upon signing the roll of such other court, where any such roll exists, but not otherwise, and shall thereupon be entitled to practise as a solicitor therein: Provided always, that
40 no additional fee besides those payable by virtue of this Act shall be demanded or paid.

Persons duly admitted capable of practising in all other courts on signing rolls of other courts.

51 & 52 Vict. c. 65. s. 38.

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Admission of Colonial Solicitors.

Attorneys
and solicitors
of colonial
courts to be
admitted
solicitors in
Ireland.
20 & 21 Vict.
c. 39. s. 3.

34.—(1.) Subject to the provisions in this section contained, all persons who, being subjects of the British Crown, have been, or shall hereafter be, duly admitted and enrolled as attorneys or solicitors in the superior courts in those of Her Majesty's colonies or dependencies where the system of jurisprudence is founded on or assimilated to the common law and principles of equity, as administered in England, and where full service under indentures of apprenticeship or articles of clerkship to an attorney or solicitor for the space of *five years* at the least, and an examination to test the qualification of candidates, are or may be required previous to such admission, save only in the case of persons previously admitted as solicitors in England or Ireland, shall, and may be, admitted and enrolled solicitors.

Conditions of
such admis-
sion.
20 & 21 Vict.
c. 39. s. 4.
37 & 38 Vict.
c. 41. s. 1.

(2.) No person shall be qualified to be admitted a solicitor under this section unless he shall pass such examination to test his fitness and capacity as the Incorporated Law Society shall, by any rules or regulations made under this Act, prescribe, and shall produce at such examination a certificate from the presiding judge of the superior court of common law in the colony or dependency where such person shall have been duly admitted an attorney or solicitor in the form contained in the Second Schedule to this Act, or to the like effect, and shall further make a statutory declaration that he is resident in Ireland, and that he has ceased, for the space of twelve calendar months at the least, to practise as attorney or solicitor in any colonial court of law: Provided always, that when the person seeking to be admitted a solicitor under this section shall have been in actual practice for the period of *seven years* at the least in such colony or dependency, and shall have served under articles, and passed an examination previously to his admission as an attorney or solicitor in such colony or dependency, he shall not be required, before being admitted a solicitor under this section, to pass the examination herein-before by this section required, or to make a statutory declaration that he has ceased, for the space of twelve calendar months, to practise as attorney or solicitor in any colonial court of law.

Stamp on
such admis-
sion.
20 & 21 Vict.
c. 39. s. 6.

(3.) The admission of any person as a solicitor under this section shall be stamped with the stamps by law required to be impressed on the admission of solicitors in Ireland, and with such further stamp (if any) as shall, together with the amount of stamps paid on the indentures of apprenticeship or articles of clerkship, and admission

in the colony, be equal in amount to the sum by law payable for the time being on articles of apprenticeship in Ireland. A.D. 1891.

- (4.) The provisions of this section shall apply to persons admitted as attorneys or solicitors in the superior courts in such colonies or dependencies only as Her Majesty may from time to time, by Order in Council, specify, provided that no colony or dependency shall be specified in any such order except upon application made by the governor of such colony or dependency, and until it shall be shown to the satisfaction of the Secretary of State for the Colonies that the system of jurisprudence, as administered in such colony or dependency, and the qualification for admission as attorney or solicitor in the superior courts thereof, answer to and fulfil the conditions herein-before in this section specified; and also that solicitors of the Supreme Court of Judicature in Ireland are admitted as attorneys and solicitors of the superior courts of such colony or dependency on production of their certificates of admission in Ireland, without service or examination in the colony or dependency.

Only to apply to colonies specified in Order in Council.
20 & 21 Vict. c. 39. s. 7.

Roll of Solicitors.

35. —(1.) The books containing the roll of solicitors, and any other documents relating thereto, heretofore in the custody of the clerk of the records and writs, shall, as soon as may be after the *passing of this Act*, be transferred to and be kept in the custody of the Incorporated Law Society as registrar of solicitors; and all affidavits, orders, and documents heretofore required to be filed or delivered at the office of such clerk shall henceforth be filed with or delivered to the Society; and all powers and duties of such clerk in relation to the roll of solicitors, or to solicitors, shall henceforth (subject to the repeals effected by and to the other provisions of this Act) be performed and exercised by the Society: Provided that the Lord Chancellor shall have and exercise all the powers and jurisdiction with regard to all the matters in this section mentioned which he had and might have exercised if this Act had not been passed.
- (2.) The roll of solicitors shall, during office hours, be open to the inspection of any person, without fee or reward.

Transfer to Incorporated Law Society of roll of solicitors.
51 & 52 Vict. c. 65. ss. 5 and 6.

Striking off the Roll.

36. For the purpose of hearing any application to strike a solicitor off the roll of solicitors, or an application to require a

Constitution of committee.

A.D. 1891. solicitor to answer allegations contained in an affidavit, the Lord
 51 & 52 Vict. Chancellor shall appoint a committee of not less than three nor
 c. 65. s. 12. more than seven of the members of the council of the Society in
 this Act called "the committee."

The Lord Chancellor may from time to time remove any member 5
 from the committee, or fill any vacancy in the committee, or add to
 its number, provided that the number shall not exceed seven or be
 less than three.

No application shall be heard before less than three members of
 the committee. 10

Applications
 to be made
 to committee;
 report of
 committee.
 51 & 52 Vict.
 c. 65. s. 13.

37. An application to strike the name of a solicitor off the roll of
 solicitors (whether at the instance of the solicitor himself or of any
 other person), or an application to require a solicitor to answer
 allegations contained in an affidavit, shall be made to and shall be
 heard by the committee, in accordance with regulations to be made 15
 under the authority of this Act.

The committee, after hearing the case, shall embody their finding
 in the form of a report to the High Court of Justice, except where
 the application is made at the instance of the solicitor himself, in
 which case the report shall be made to the Lord Chancellor, who 20
 shall make such order thereon as he shall think fit.

If the committee are of opinion that there is no *prima facie* case
 of misconduct against the solicitor, the Society need not take any
 further proceedings; but if the committee are of opinion that there
 is a *prima facie* case, it shall be the duty of the Society to bring the 25
 report of the committee before the court.

The report shall have the same effect, and shall be treated by the
 court in the same manner, as a report of a master of the court;
 and the court may make such order thereon as to the court may
 seem fit. 30

Provided that any person who but for this Act would have been
 entitled to apply to the court to strike a solicitor off the roll of
 solicitors, or to apply to require a solicitor to answer allegations
 contained in an affidavit, shall be entitled so to apply, although the
 committee is of opinion that there is no *prima facie* case of mis- 35
 conduct against the solicitor, and shall be entitled to be heard if the
 Society brings the report of the committee before the court.

Power to
 administer
 oaths, &c.
 51 & 52 Vict.
 c. 65. s. 14.

Order for
 striking soli-
 citor off the

38. The committee may administer and take oaths and affirma-
 tions for the purpose of an inquiry or any application made to them
 under this Act. 40

39.—(1.) Where the name of any solicitor is ordered to be struck
 off the roll of solicitors on the application of the Society, it shall be

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the duty of the Society, as registrar, to enter a note or minute of such order in connexion with the name of such solicitor on the roll of solicitors and on the register, and to strike such name off such roll and register.

roll to be entered on the roll and register.

29 & 30 Vict. c. 84. s. 44.

- 5 (2.) Where such order is made on the application of the solicitor himself, or of any other person not being the Society, such order shall forthwith, and before the same is acted upon, be produced to the registrar, who shall thereupon enter a note or minute thereof and strike the name of the solicitor off the roll and register in the
10 same manner as in the preceding sub-section specified.

Solicitors Certificates.

40. It shall be duty of the registrar of solicitors to keep an alphabetical roll or book or rolls or books of all solicitors, to be called the register of solicitors, and to issue certificates of persons
15 who have been admitted and enrolled as solicitors when required so to do.

Register of solicitors to be kept.

29 & 30 Vict. c. 84. s. 28.

41. It shall not be lawful for the Commissioners of Inland Revenue or any of their officers, save as herein-after mentioned, to grant or issue to any person any stamp upon a certificate authorising such person to practise as a solicitor, but every person
20 desiring to obtain such stamped certificate shall deliver to the said Commissioners or their proper officer, at the head office of Inland Revenue in Dublin, a certificate from such registrar as aforesaid that such person is a solicitor, and entitled to a stamped certificate,
25 and such registrar's certificate shall be thereupon stamped with the proper amount of duty payable thereon, and shall have the same force and effect as the stamped certificate heretofore issued under the Attorneys and Solicitors Act (Ireland), 1866.

Commissioners of Stamps not to grant any certificate until registrar has certified that the person applying is entitled thereto.

29 & 30 Vict. c. 84. s. 30.

29 & 30 Vict. c. 84.

42. For the purpose of obtaining such registrar's certificate as
30 aforesaid a declaration in writing, in the form in the Third Schedule to this Act, signed by such solicitor or by his partner, or by his Dublin agent, being a solicitor, on his behalf, containing his name and place of residence, and the court of which he is then admitted a solicitor, together with the sittings or term and year in or as of
35 which he was so admitted, shall be delivered to the said registrar, who shall cause all particulars in such declaration to be entered in a proper book to be kept for that purpose, which shall be open to the inspection and examination of all persons without fee or reward; and the said registrar shall, within six days after the delivery of
40 such declaration (unless he shall see cause and have reason to believe that the party applying for such certificate is not upon the

On application for certificate a declaration to be signed and entered in a book.

29 & 30 Vict. c. 84. s. 31.

A.D. 1891. — said roll of solicitors), deliver to the said solicitor, or to his agent as aforesaid, on demand, a certificate in the form set forth in the Fourth Schedule to this Act annexed, and which last-mentioned certificate shall be delivered to the Commissioners of Inland Revenue as herein-before directed for the purpose of being stamped.

Registrar's certificates on payment of duty to be deemed the stamped certificates.
29 & 30 Vict. c. 84. s. 32.

43. The stamp duties chargeable on such certificates shall be denoted upon the registrar's certificates, and upon any such certificate being stamped accordingly, and the date of the payment of the duty certified by the proper officer by writing under his hand, 10 or by other sufficient means, the same shall be and be deemed the proper stamped certificate required by law to be taken out by the solicitor named therein.

For determining amount of stamp duty, place of business to be deemed place of residence.
29 & 30 Vict. c. 84. s. 33.

44. For determining the rate of stamp duty payable on the certificate, the place or places where the solicitor shall carry on his business shall be deemed to be the place or places of his residence 15 within the meaning of the Acts relating to the stamp duties on certificates; and the declaration required to be delivered to the registrar, for the purpose of obtaining his certificate, and also the certificate to be granted thereon, shall specify the place or places 20 where the solicitor by or for whom the certificate is required carries on his business.

The declaration on applying for the registrar's certificate to be in duplicate, and one copy to be left with the Commissioners.
29 & 30 Vict. c. 84. s. 34.

45. The declaration required to be made for the purpose of obtaining the registrar's certificate shall be made out and signed in duplicate, and one of such duplicates shall be delivered to and left 25 with the registrar, and the other produced to him, and the duplicate so produced, together with the certificate granted on such declaration, shall be left with the Commissioners of Inland Revenue or their proper officer on applying to have the certificate stamped, and shall be and be deemed the note in writing required by law to be 30 delivered to the Commissioners or their officer to entitle the solicitor to a stamped certificate; and for every such certificate issued by the registrar, and the previous requisite search and inquiry, there shall be paid to the registrar by such solicitor, his partner, or agent, the sum of *five shillings*. 35

On registrar's refusal application to be made to court.
29 & 30 Vict. c. 84. s. 35.

46. In case the registrar shall decline or neglect to issue such certificate as he is herein-before required to give, the solicitor applying for the same may, on giving six clear days' notice to the registrar, apply to the Lord Chancellor, who shall make such order in the matter as shall be just. 40

47. For the purpose of enabling the registrar to enter upon the register of solicitors kept by him a note or minute of the time of stamping every certificate, the Commissioners of Inland Revenue shall, whenever the same shall be required after the *sixth day of February* in every year, furnish to the registrar an account of the certificates issued between the *sixth day of February* and the *fifth day of January* preceding for which during the same period the stamp duties have been paid, specifying the names and places of business of the parties respectively to or for whom the same have been issued, and the dates of payment of the stamp duties; or in lieu of such account the Commissioners at their option shall return to the registrar the aforesaid duplicate declarations to which such certificates relate, with a note or memorandum on each of them specifying the date of payment of the stamp duty for the certificate, and the registrar shall, upon such account being furnished, or such duplicate declarations being returned to him as aforesaid, enter such note or minute as aforesaid; and in order that such entry may be made in respect of certificates stamped at any other time, every such last-mentioned certificate shall, within one month after payment of the duty, be produced to the registrar, who shall thereupon make such entry, and signify the same by a note or memorandum upon the certificate; and every such last-mentioned certificate which shall not be so produced within the said period shall have effect only as a qualification to practise from the time when it shall be produced: Provided that it shall be lawful for the Lord Chancellor at any time to make an order directing that any certificate not so produced shall have effect upon and from the time of stamping the same or any subsequent period.
48. Every certificate issued by the registrar between the *fifth day of January* and the *sixth day of February* in any year shall bear date on the *sixth day of January*, and shall take effect on that day for all purposes, provided it be stamped before the *sixth day of February*, and in every such case the *fifth day of January* shall, for the purpose of this Act, be deemed to be the date of the payment of the duty; but if such certificate be not so stamped it shall take effect, as regards the qualification to practise, on the day on which it is stamped; and every certificate issued at any other time shall bear date on the day on which it is issued, and, subject to the provisions herein contained relating to certificates stamped after the *fifth day of January* in any year, and not produced within a month to be entered by the registrar, shall take effect as regards such

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Certificate to be entered with the registrar, the Commissioners to supply particulars when stamped.

29 & 30 Vict. c. 84. s. 41.

Date and determination of certificate.

29 & 30 Vict. c. 84. s. 42.

A.D. 1891. — qualification on the day on which it is stamped; and every certificate shall be and continue in force from the day on which it shall take effect as aforesaid until the *fifth day of January* next following inclusive, and no longer.

Jurisdiction
as to renewal
of annual
certificate.

51 & 52 Vict.
c. 65. s. 16.

49. If a solicitor, who has obtained the registrar's certificate 5 entitling him to practise, neglects for *twelve months*, after the expiration of such certificate to obtain a fresh certificate, and subsequently applies for a fresh certificate, it shall be in the discretion of the registrar to grant or refuse the application, subject to an appeal to the Lord Chancellor, who may affirm the 10 decision of the registrar, or may direct the registrar to issue a certificate to the appellant on such terms and conditions (if any), as he may think fit.

Notice of the intention to make the application must be given to the registrar at least six weeks before the application is actually 15 made, unless such notice is dispensed with by the registrar or by the Lord Chancellor.

No costs re-
coverable by
unqualified
person.

37 & 38 Vict.
c. 68. s. 12.

50. No costs, fee, reward, or disbursement on account of or in relation to any act or proceeding done or taken by any person who acts as a solicitor without having previously obtained a stamped 20 certificate, which shall then be in force, shall be recoverable in any action, suit, or matter by such person or any other person or persons whomsoever.

Fees.

Fees payable
to Incorporated
Law Society.

40 & 41 Vict.
c. 25. s. 8.

51. The persons specified in the First Schedule to this Act shall 25 pay to the Incorporated Law Society such fees as are specified in that schedule or such other fees as may from time to time be determined by regulations to be made under this Act.

All expenses to be from time to time incurred by the Society with reference to examinations, and with reference to the lectures, 30 classes, and other teaching provided by the Society from time to time for persons bound or about to be bound under indentures of apprenticeship to solicitors shall be paid by the Society out of such fees.

No fees to be
payable by
apprentices,
&c., other
than those
authorised
by this Act.
29 & 30 Vict.
c. 84. s. 49.

52. From the commencement of this Act no fees other than 35 those specified in the said First Schedule to this Act, or such other fees as may be authorised by regulations so to be made in pursuance of this Act, shall be payable by any person seeking to be bound as an apprentice as aforesaid, or by any person seeking to be admitted and enrolled as a solicitor of the Supreme Court. 40

Penalties.

A.D. 1891.

53. If any solicitor shall wilfully and knowingly act as agent in any action, suit, or matter for any person not duly qualified to act as a solicitor, or permit or suffer his name to be anyways made use of in any action, suit, or matter, upon the account, or for the profit of any unqualified person, or send any process to such unqualified person, or do any act thereby to enable such unqualified person to appear, act, or practise in any respect as a solicitor in any action, suit, or matter, knowing such person not to be duly qualified as aforesaid, and complaint shall be made thereof in a summary way to any Divisional Court of the High Court, or any judge thereof, and proof made thereof upon oath to the satisfaction of such court or judge, that such solicitor hath wilfully and knowingly offended therein as aforesaid, then and in such case every such solicitor so offending may be struck off the roll, and for ever after disabled from practising as a solicitor, or may be suspended from practising as a solicitor for such time as to such court shall seem fit and proper, and in that case, and upon such complaint and proof made as aforesaid, it shall and may be lawful to and for the court or judge to commit such unqualified person so acting or practising as aforesaid to prison for any term not exceeding *one year*.

Solicitors
not to act for
unqualified
persons, &c.
6 & 7 Vict.
c. 72. s. 32.

54. Any person who acts as a solicitor without being duly qualified so to act shall be deemed guilty of a contempt of the court in which the action, suit, or matter in relation to which he so acts is brought, had, or taken, and may be punished accordingly, and shall in addition to any other penalty or forfeiture, forfeit and pay for every such offence to the Incorporated Law Society the sum of *fifty pounds*, to be recovered, with full costs of suit, by action brought, with the sanction of Her Majesty's Attorney-General in the name of the Incorporated Law Society, in the High Court of Justice.

Penalty for
wrongfully
acting as a
solicitor.
29 & 30 Vict.
c. 84. s. 46.

55. Any person who wilfully and falsely pretends to be, or takes or uses any name, title, addition, or description implying that he is duly qualified to act as a solicitor, or that he is recognised by law as so qualified, shall be guilty of an offence under this Act, and be liable to a penalty not exceeding the sum of *ten pounds* for each offence.

Penalty for
wrongfully
acting as a
solicitor.
37 & 38 Vict.
c. 68. s. 12.

Any offence under this section may be prosecuted before a court of summary jurisdiction in manner provided by the Summary Jurisdiction Acts.

40 *Miscellaneous Provisions.*

56. In every case where by statutory provision or by custom the qualification of a solicitor to hold any office is his having been

Provision as
to admission
to offices of.

A.D. 1891.

solicitors who
have been
barristers.23 & 24 Vict.
c. 127. s. 16.

admitted and enrolled as a solicitor a prescribed period, every person who either before the *passing of this Act* has been or hereafter shall be called to the degree of utter barrister in Ireland, and also having been subsequently disbarred, has been admitted and enrolled as a solicitor, shall, in lieu of such qualification as aforesaid, be qualified 5 to hold any such office on the completion of the prescribed period, to be reckoned from the date of such person being called to the degree of an utter barrister in Ireland.

Council of
Incorporated
Law Society
may act on
behalf of
Society.40 & 41 Vict.
c. 25. s. 19.Authentica-
tion of regu-
lations and
other docu-
ments.40 & 41 Vict.
c. 25. s. 20.

57. All rules and regulations, acts, matters, and things respectively authorised or required to be made or done by the Incorporated Law 10 Society, under or in pursuance of this Act, or under any rules and regulations made in pursuance hereof, may be made or done by the council for the time being of the Society on behalf of the Society.

58. All rules, regulations, certificates, notice, and other documents made or issued by the Incorporated Law Society for any purpose 15 whatever may be in writing or print, or partly in writing and partly in print, and may be signed on behalf of the Society by the secretary, or by such other officer or officers of the Society as may be from time to time prescribed by the council, and the production of a copy of any such rules, regulations, certificates, notice, or other 20 documents purporting to be signed by the secretary or other officer of the Society shall be *primâ facie* evidence of the due making thereof.

Rules as to
procedure
before com-
mittee, and
for carrying
Act into
execution.

59. The Lord Chancellor, the Presidents of the Queen's Bench Division and Exchequer Division of the High Court, the Master of 25 the Rolls, and President of the Incorporated Law Society, or any three of them, of whom the Lord Chancellor shall be one, may make and from time to time alter and revoke rules and regulations for regulating the making, hearing, and determining applications to the committee of the Society under this Act, and reports by 30 the committee to the court under this Act, and generally for the purpose of the execution of the provisions of this Act (except the provisions in respect of which the power of making rules and regulations is expressly given by this Act to the Incorporated Law Society alone), and the production of a copy of such rules and 35 regulations purporting to be signed by the Lord Chancellor, shall be *primâ facie* evidence of the due making thereof.

Act not to
extend to
examination,
&c. of soli-
citors to
public de-
partments.

60. This Act shall not extend, or be construed to extend, to the examination, swearing, admission, or enrolment, or any rights or privileges of any persons appointed to be solicitors to the Treasury, 40 Customs, Inland Revenue, Post Office, or any other branch of Her Majesty's Revenue, or to the solicitor to the Board of Admiralty,

or to the solicitor to the War Department, or to affect the provisions of section three of the Act of the fifteenth and sixteenth years of Her Majesty's reign, chapter sixty-one, or of section two hundred and seventy-three of the Customs Consolidation Act, 1876.

A.D. 1891.
29 & 30 Vict.
c. 84. s. 50.

5 **61.** All enactments referring to attorneys which are in force immediately after the commencement of this Act shall be construed as if the expression "solicitor of the Supreme Court of Judicature in Ireland" were therein substituted for the expression "attorney."

Construction
of enactments
referring to
attorneys.
40 & 41 Vict.
c. 25. s. 21.

10 **62.** Where in any Act or document any provisions of the Attorneys and Solicitors (Ireland) Act, 1866, which are repealed by this Act, are mentioned or referred to, such Act or document shall be read as if the provisions of this Act applicable to purposes the same or similar to those of the repealed provisions were therein mentioned or referred to instead of such repealed provisions, and
15 were substituted for the same.

Substitution
of provisions
of the Act
for repealed
provisions.

Temporary Provision and Repeal.

63. All persons who before this Act comes into operation have passed a preliminary, but have not passed a final, examination under the enactment hereby repealed, shall be deemed respectively to
20 have passed a preliminary examination under this Act, and all persons who have passed a final examination under the said enactment and regulations made thereunder, but have not been admitted, shall be deemed to have passed a final examination under this Act.

Temporary
provision as
to examina-
tions.
40 & 41 Vict.
c. 25. s. 22.

64. The Attorneys and Solicitors Act (Ireland), 1866, is hereby
25 repealed as from the *first day of January one thousand eight hundred and ninety-two.*

Repeal of
29 & 30 Vict.
c. 84.

A.D. 1891.

FIRST SCHEDULE to which this Act refers.

	£	s.	d.
Sections 30, 31. 1. Fee to be paid to the Incorporated Law Society by each person on lodgment of his petition for leave to be bound apprentice to a solicitor - - - - -	8	3	0 5
2. Fee to be paid to the Society by each apprentice on the entry of his indentures by the registrar - - - - -	0	5	0
3. Fee to be paid to the Society by each apprentice on his application for permission to attend the final examination for admission as a solicitor - - - - -	10	0	0 10
4. And for each attendance at a preliminary or final examination after the first - - - - -	1	1	0
5. Fee to be paid to the Society by each solicitor on the entry of his name on the roll of solicitors - - - - -	5	5	0

SECOND SCHEDULE to which this Act refers.

15

Section 42. To all whom it may concern, I [name and style of judge] do hereby certify that [terms of certificate of admission granted to the attorney or solicitor in the colony], and that the said [name of attorney or solicitor] is now duly enrolled as an attorney and solicitor in this colony, and entitled to practise as such; and further, that no charge or accusation has been established or is pending 20 against the said [] in such his professional character or otherwise affecting his fair fame and repute, and I find that the sum of £ was paid on indentures of apprenticeship [or articles of clerkship] when the said was apprenticed [or articulated], and the sum of £ on the certificate of admission when he was admitted to practise as aforesaid. [To be signed and attested 25 and otherwise authenticated in the manner usual in other certificates granted by the judge].

THIRD SCHEDULE to which this Act refers.

Form of Annual Declaration for obtaining the Registrar's Certificate.

No. 30

I hereby declare, that I (or A.B.) was admitted a solicitor of the Court of in sittings or term in the year and that my (or his) place or places of business are as follows:

Dated this 18 35

A.B. (or C.D. Partner
(or Dublin Agent) of the said A.B.)

To

The Registrar of Solicitors in Ireland.

FOURTH SCHEDULE to which this Act refers.

A.D. 1891.

Form of Registrar's Certificate.

Pursuant to the Solicitors (Ireland) Act, 1891, the Incorporated Law Society, as the registrar of solicitors appointed under the said Act, hereby
5 certify that

solicitor, whose place (*or* places) of business is (*or* are) at

hath this day delivered and left with the secretary of the said Society a declaration in writing signed by the said solicitor (*or* by his partner, *or* by his Dublin agent on his behalf, *as the case may be*), containing his name and place or
10 places of business, together with the sittings or term and year in or as of which he was admitted a solicitor; and the said Society (as the registrar) hereby further certify that the said solicitor is duly enrolled a solicitor of the Supreme Court of Judicature in Ireland, and is entitled to practise as such solicitor upon this certificate being duly stamped as required by law.

15 Given under the hand of the secretary of the Incorporated Law Society (as such registrar) this day of 18 .

} *Secretary.*

Solicitors and Apprentices (Ireland).

A

B I L L

To amend and consolidate the Laws
relating to Solicitors and to the
Service of Indentured Apprentices
in Ireland.

(*Prepared and brought in by*
Mr. O'Neill, Mr. Maurice Healy,
Mr. Macartney, Mr. O'Keefe, and Mr. Reynolds.)

Ordered, by The House of Commons, to be Printed,
26 November 1890.

PRINTED BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller from
Eyre and Spottiswoode, 25, Hatfield Street, Fleet Street, E.C.,
and 32, Abingdon Street, Westminster, S.W., or
JOHN MESZIAS & CO., 12, Haver Street, Birmingham, and
33, Market Street, Glasgow;
HODGES, FIELDS, & CO., 104, Grafton Street, Dublin.

[*Price 3d.*]

[Bill 87.]

A

B I L L

TO

Enable Solicitors of the High Court to act as County Justices. A.D. 1890.

WHEREAS it is expedient to amend the law which declares attorneys, solicitors, and proctors in practice to be incapable of becoming or being justices of the peace for counties in which they practise and carry on the profession or business of an attorney, solicitor, or proctor :

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

- 10 1. From and after the *passing of this Act*, the Act of the session holden in the thirty-fourth and thirty-fifth years of Her Majesty, chapter eighteen, and of the Act passed in the sixth year of His Majesty George the Fourth, chapter forty-eight, are hereby repealed, and any attorney, solicitor, or proctor shall be
- 15 capable of becoming or being a justice of the peace for any county in England, Wales, or Scotland, although he shall practise and carry on the profession or business of an attorney, solicitor, procurator, or proctor in such county ; but it shall not be lawful for any attorney, solicitor, procurator, or proctor himself or by
- 20 any partner directly or indirectly to practise before any bench of magistrates of which he is a member.

Repeal of the disqualification of attorneys, solicitors, and proctors from being justices of the peace for counties.

2. This Act may be cited as the Solicitors (Justices of the Peace) Act, 1891.

Solicitors (Magistracy).

A

B I L L

To enable Solicitors of the High Court
to act as County Justices.

(*Prepared and brought in by*
Mr. Macaire, Sir Albert Rollit, Mr. Lawson,
Mr. Leng, and Mr. M. Healy.)

Ordered, by The House of Commons, to be Printed,
26 November 1890.

PRINTED BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street, E.C.,
and 55, Abchurch Lane, London, E.C. 4; or
ADAM and CHARLES BLACK, 6, North Bridge, Edinburgh; or
HODGES, FINGER & CO., 104, Grafton Street, Dublin.

[*Price ½d.*]

[Bill 80.]

A

B I L L

TO

Confirm a Provisional Order made by the Board of Trade under the Railway and Canal Traffic Act, 1888, containing the Classification of Merchandise Traffic, and the Schedule of Maximum Rates and Charges applicable thereto, of the South-Eastern Railway Company, and certain other Railway Companies connected therewith. A.D. 1891.

WHEREAS under the Railway and Canal Traffic Act, 1888, the Board of Trade have embodied in the Provisional Order, set out in the schedule to this Act annexed, the classification of merchandise traffic and schedule of maximum rates and charges, including all terminal charges which, in the opinion of the Board of Trade, ought to be adopted by the South-Eastern Railway Company, and the railway companies connected therewith, which are mentioned in the schedule to the said Provisional Order: 51 & 52 Vict.
c. 25. s. 24.

And whereas it is expedient that the said Provisional Order, as set out in the schedule to this Act annexed, be confirmed by Act of Parliament:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the South-Eastern Railway Company (Rates and Charges) Order Confirmation Act, 1891. Short title.

2. The Order, as set out in the schedule to this Act annexed, shall be and the same is hereby confirmed, and all the provisions of the said Order in manner and form as they are set out in the said schedule shall, from and after the *passing of this Act*, have full validity and effect. Confirmation
of Order in
schedule.

A.D. 1891.

SCHEDULE.

*South-Eastern
Railway.*

SOUTH-EASTERN RAILWAY COMPANY.

Order of the Board of Trade under the Railway and Canal Traffic Act, 1888, embodying the classification of merchandise traffic and the authorised schedule of maximum rates and charges, including all terminal charges applicable to the said classification of the South-Eastern Railway Company, and certain other railway companies connected therewith.

- | | | |
|--|--|----------|
| Short title. | 1. This Order may be cited as the South-Eastern Railway Company (Rates and Charges) Order, 1891. | 10 |
| Commencement. | 2. This Order shall come into force and have effect upon the day when the Act confirming this Order is passed, which date is in this Order referred to as the commencement of this Order. | |
| Interpretation. | 3. This Order is to be read and construed subject in all respects to the provisions of the Railway and Canal Traffic Acts, 1873 and 1888, and of any other Acts or parts of Acts incorporated therewith, and the several words, terms, and expressions to which by the said Acts meanings are assigned shall have, in this Order, the same respective meanings. | 15 |
| Schedule of maximum rates and charges. | 4. From and after the commencement of this Order the maximum rates and charges which the South-Eastern Railway Company, and the railway companies connected therewith mentioned in the Appendix to the schedule to this Order in respect of railways mentioned in the said Appendix, shall be entitled to charge and make in respect of merchandise traffic on the railways of the said companies, shall be the rates and charges specified in the schedule to this Order annexed, and shall be subject to the classification, regulations, and provisions set forth in the said schedule. | 20
25 |

SCHEDULE of MAXIMUM RATES and CHARGES, and CLASSIFICATION
of MERCHANDISE TRAFFIC APPLICABLE to the SOUTH-EASTERN
RAILWAY COMPANY and certain other Companies connected
therewith.

I.—MAXIMUM RATES AND CHARGES.

- | | | |
|-----------------------|---|----|
| Division of schedule. | 1. This schedule of maximum rates and charges shall be divided into six parts: Part I., containing the maximum rates and charges authorised in respect of the merchandise comprised in the several classes of merchandise | 30 |
|-----------------------|---|----|

specified in the classification. Part II. and Part III., containing the maximum rates and charges authorised in respect of animals and carriages as therein mentioned. Part IV., specifying the exceptional charges mentioned in such part, and the circumstances in which they may be made. Part V., containing the rates and charges authorised in respect of perishable merchandise by passenger train, with the provisions and regulations which are to apply to such class of merchandise; and Part VI., containing the rates and charges authorised in respect of small parcels by merchandise train, with the provisions and regulations which are to apply to such parcels.

A.D. 1891.

*South-Eastern
Railway.*

10 2. The maximum rate for conveyance is the maximum rate which the Company may charge for the conveyance of merchandise by merchandise train; and, subject to the exceptions and provisions specified in this schedule, includes the provision of trucks by the Company. Provided that—

Maximum
conveyance
rates.

15 (a.) The provision of trucks is not included in the maximum rates applicable to merchandise included in Class A of the classification, or to lime or lias lime in bulk, or salt in bulk.

20 (b.) Where, for the conveyance of merchandise other than merchandise included in Class A of this classification, or lime or lias lime in bulk, or salt in bulk, the Company do not provide trucks, the charge authorised for conveyance shall be reduced by a reasonable sum, which shall, in case of difference between the Company and the person liable to pay the charge, be determined by an arbitrator to be appointed by the Board of Trade.

25 3. The maximum station terminal is the maximum charge which the Company may make to a trader for the use of the accommodation (exclusive of coal drops) provided, and for the duties undertaken for which no other provision is made in this schedule by the Company, at the terminal station for or in dealing with merchandise, as carriers thereof, before or after conveyance.

Maximum
station
terminal.

35 4. The maximum service terminals are the maximum charges which the Company may make to a trader for the following services, when rendered to or for a trader, that is to say, loading, unloading, covering, and uncovering merchandise, which charges shall, in respect of each service, be deemed to include all charges for the provision by the Company of labour, machinery, plant, stores, and sheets. Provided that—

Maximum
service
terminals.

40 Where merchandise conveyed in a separate truck is loaded or unloaded elsewhere than in a shed or building of the Company, the Company may not charge to a trader any service terminal for the performance by the Company of any of the said terminal services if the trader has requested the Company to allow him to perform the service for himself and the Company have unreasonably refused to allow him to do so. Any dispute between a trader and the Company in reference to any service terminal charged to a trader who is not allowed by the Company to perform for himself the terminal service, shall be determined by the Board of Trade.

- A.D. 1891. *South-Eastern Railway.* Special charges.
5. The Company may charge for the services hereunder mentioned, when provided for or rendered to a trader at his request or for his convenience, such reasonable sums, by way of addition to the tonnage rate, as shall, in case of difference between the Company and the person liable to pay the charge, be determined by an arbitrator to be appointed by the Board of Trade. 5
- Provided that where before any service is provided for or rendered to a trader he has given notice in writing to the Company that he does not require it, the service shall not be deemed to have been provided or rendered at the trader's request or for his convenience.
- (i.) Services rendered by the Company at or in connexion with sidings not belonging to the Company, and services in respect of the delivery and reception of merchandise to and from such sidings. 10
- (ii.) The collection or delivery of merchandise outside the terminal station.
- (iii.) Weighing merchandise.
- (iv.) The detention of trucks, or the use or occupation of any accommodation before or after conveyance, beyond such period as shall be reasonably necessary for enabling the Company to deal with the merchandise as carriers thereof, or the consignor or consignee to give or take delivery thereof; or, in cases in which the merchandise is consigned to an address other than the terminal station beyond a reasonable period from the time when notice has been delivered at such address that the merchandise has arrived at the terminal station for delivery. And services rendered in connexion with such use and occupation. 15 20
- (v.) Loading or unloading, covering or uncovering merchandise comprised in Class A or Class B of the classification. 25
- (vi.) The use of coal drops.

Charges for use of trucks.

6. The Company may charge for the use of the trucks provided by them for the conveyance of merchandise, when the provision of trucks is not included in the maximum rates for conveyance, any sums not exceeding the following :—

	s.	d.	
For distances not exceeding 25 miles - - - - -	0	3	per ton. 30
For distances exceeding 25 miles, but not exceeding 50 miles - - - - -	0	6	per ton.
For distances exceeding 50 miles, but not exceeding 75 miles - - - - -	0	9	per ton.
For distances exceeding 75 miles, but not exceeding 150 miles - - - - -	1	0	per ton. 35
For distances exceeding 150 miles - - - - -	1	3	per ton. 40

II.—PROVISIONS AS TO FIXING RATES AND CHARGES.

Calculation of distance.

7. In calculating the distance along the railway for the purpose of the maximum charge for conveyance of any merchandise, the Company shall not include any portion of their railway which may, in respect of that merchandise, be the subject of a charge for station terminal.

8. Where merchandise is conveyed for an entire distance which does not exceed in the case of merchandise in respect of which a station terminal is chargeable at each end of the transit three miles, or in the case of merchandise not so chargeable six miles, the Company may, except as herein-after specially provided, make the charges for conveyance authorised by this schedule as for three miles or six miles respectively.
9. Where the distance exceeds 20 miles the Company shall not be compelled to charge a less sum than the maximum charge would have been if the distance had been 20 miles; where the distance exceeds 50 miles the Company shall not be compelled to charge a less sum than the maximum charge would have been if the distance had been 50 miles; where the distance exceeds 75 miles the Company shall not be compelled to charge a less sum than the maximum charge would have been if the distance had been 75 miles; where the distance exceeds 100 miles the Company shall not be compelled to charge a less sum than the maximum charge would have been if the distance had been 100 miles; where the distance exceeds 150 miles the Company shall not be compelled to charge a less sum than the maximum charge would have been if the distance had been 150 miles; and where the distance exceeds 200 miles the Company shall not be compelled to charge a less sum than the maximum charge would have been if the distance had been 200 miles.
10. For any quantity of merchandise less than a truck load which the Company either receive or deliver in one truck, on, or at a siding not belonging to the Company, or which, from the circumstances in which the merchandise is tendered, or the nature of the merchandise, the Company are required to carry in one truck, the Company may charge as for a reasonable minimum load, having regard to the nature of the merchandise.
11. Where a consignment by merchandise train is over three hundred weight and under five tons in weight, a fraction of a quarter of a hundred weight may be charged for as a quarter of a hundred weight; and where a consignment by merchandise train is over five tons in weight, a fraction of a quarter of a ton may be charged for as a quarter of a ton.
12. For a fraction of a mile the Company may charge according to the number of quarters of a mile in that fraction, and a fraction of a quarter of a mile may be charged for as a quarter of a mile.
13. For a fraction of a penny in the gross amount of rates and charges for any consignment for the entire distance carried, the Company may demand a penny.
14. Weight (except as to stone and timber when charged by measurement) shall be determined according to the imperial avoirdupois weight.
15. All stone shall be charged at actual weight, when the weight can be conveniently ascertained. When the actual weight of stone in blocks cannot be conveniently ascertained, 14 cubic feet of stone in blocks may be charged for as one ton, and smaller quantities may be charged for in the like proportion.

A.D. 1891.

*South-Eastern
Railway.*

Charges for
short distance.

Provision
against over-
lapping of
charges.

Minimum
truck loads.

Charges for
fractions of
tons and
hundred-
weights.

Charges for
fractions of
a mile and
of quarters
of a mile.

Fractions of
a penny.

Weight to
be avoirdupois
weight.

Calculation
of weight
of stone.

A.D. 1891. 16. When timber is charged by measurement weight, 40 cubic feet of oak, mahogany, teak, beech, greenheart, hickory, ironwood, baywood, or other heavy timber, and 50 cubic feet of poplar, larch, fir, or other light timber may be charged for as one ton, and smaller quantities may be charged for in the like proportion. The cubic contents of timber charged by measurement weight shall be ascertained by the most accurate mode of measurement in use for the time being. 5

*South-Eastern
Railway.*
Measurement
of timber.

17. Articles sent in large aggregate quantities, although made up of separate parcels, such as bags of sugar, coffee, and the like, shall not be deemed to be small parcels. 10

Aggregate
quantities.

III.—MISCELLANEOUS.

18. In respect of any merchandise or article of any description which is not specified in the classification, the company may, unless and until such merchandise or article is duly added to this classification and schedule pursuant to sub-section eleven of section twenty-four of the Railway and Canal Traffic Act, 1888, make the charges which are by this schedule authorised in respect of merchandise and things in Class 3. 15

Saving as to
things not yet
classified.

19. Nothing herein contained shall prevent the Company from making and receiving, in addition to the charges specified in this schedule, charges and payments, by way of rent or otherwise, for providing sidings or other structural accommodation for the private use of traders, and not required by the Company for dealing with the traffic for the purposes of carriage, provided that the amount of such charges or payments is fixed by an agreement, in writing, signed by the trader, or by some person duly authorised on his behalf. 20 25

Saving as to
agreements.

20. Nothing herein contained shall affect the right of the Company to make any charges which they are authorised by any Act of Parliament to make in respect of any accommodation or services provided or rendered by the Company at or in connexion with docks or shipping places.

Saving as to
dock and
shipping
charges.

21. Returned empties, if from the same station and consignee to which and to whom they were carried full, to the same station and consignor from which and from whom they were carried full, shall be deemed to be included in the same class of the classification as comprises the merchandise which was carried in them when full, but the maximum rates and charges in respect of such returned empties shall not exceed seventy-five per cent. of the maximum rates and charges for the said class of merchandise. 30 35

Returned
empties.

22. Where merchandise is conveyed in a trader's truck, the Company shall not make any charge in respect of the return of the truck empty, provided that the truck is returned empty from the consignee and station or siding to whom and to which it was consigned loaded direct to the consignor and station or siding from which it was so consigned. 40

Empty trucks.

A.D. 1891.

*South-Eastern
Railway.*

Rates and
charges of
companies
using the
railway.

Arbitration.

23. Any railway company (other than the Company) conveying merchandise on the railway, or performing any of the services for which rates or charges are authorised by this schedule, shall be entitled to charge and make the same rates and charges as the Company are by this schedule authorised to make.

24. The Board of Trade Arbitrations, &c., Act, 1874, shall, so far as applicable, apply to every determination of a difference or question by arbitration under the provisions herein contained.

25. In this schedule, unless the context otherwise requires :—

Definitions.

10 The term "the Company" means a railway company to which this schedule applies;

The term "the railway" means any railway or steam tramway over which the Company conveys merchandise, and in respect of which no maximum rates and charges other than those authorised in this schedule are for the time being authorised by Parliament;

15 The term "merchandise" includes goods, cattle, live stock, and animals of all descriptions;

The term "the classification" means the classification of goods annexed to this schedule;

20 The term "trader" includes any person sending, or receiving, or desiring to send merchandise by the railway;

The term "terminal station" means a station or place upon the railway at which a consignment of merchandise is loaded or unloaded before or after conveyance on the railway, but does not include any station or junction at which the merchandise in respect of which any terminal is charged has been exchanged with, handed over to, or received from any other railway company, or a junction between the railway and a siding not belonging to the Company, or any station with which such siding may be connected, or any dock or shipping place the charges for the use of which are regulated by Act of Parliament;

30 The term "person" includes a company or body corporate.

26. The foregoing provisions shall, so far as applicable, apply to merchandise when conveyed by passenger train under Part V.; but save as aforesaid, and so far as is provided by Part V., nothing herein contained shall apply to the conveyance of merchandise by passenger trains, or to the charges which the Company may make therefor.

Saving as to
conveyance by
passenger
trains.

27. This schedule shall apply to the South-Eastern Railway Company, and the other companies mentioned in the appendix hereto so far as relates to the railways therein specified.

Application of
schedule.

A.D. 1891.

South-Eastern
Railway.

APPENDIX.

Companies to which this Schedule applies.

The London and Greenwich Railway Company, in respect of the London and Greenwich Railway.

The Angerstein's Branch Railway Company, in respect of the Angerstein's 5
 Branch Railway.

The Elham Valley Railway Company, in respect of the Elham Valley
 Railway.

The Lydd Railway Company, in respect of the Lydd Railway.

The Lydd Railway Company, in respect of the Lydd Railway Extension. 10

The London, Brighton, and South Coast Railway Company, in respect of
 the railway from a junction with the Greenwich Railway to Coulsdon.

The London, Brighton, and South Coast Railway Company, in respect of
 the Woodside and Croydon Joint Railway.

The London, Chatham, and Dover Railway Company, in respect of the 15
 Dover and Deal Joint Railway.

The London and South-Western Railway Company, in respect of the
 portion of the London and South-Western Railway from the junction near
 Shalford to Ash.

The London and South-Western Railway Company, in respect of the 20
 portion of the London and South-Western Railway from the junction near
 Ash to Aldershot Town Station.

The London, Chatham, and Dover Railway Company, in respect of the
 portion of the London, Chatham, and Dover Railway between Buckland
 Junction and Dover. 25

MAXIMUM RATES AND CHARGES.

Where the distance over which merchandise is conveyed consists in part of a line or lines of railway to which one scale and in part of a line or lines to which another or more than one other scale of rates is applicable, the maximum charge for each such portion of the entire distance shall be calculated at the maximum rate which, according to the scale applicable to such portion, would be chargeable for the entire distance.

PART I.—GOODS AND MINERALS IN RESPECT OF THE MERCHANDISE COMPRISED IN CLASSES A, B, AND C.

Scale I.—Applicable to such Portions of the Railway as are not herein-after specially mentioned.

In respect of Merchandise comprised in the under-mentioned Classes.	MAXIMUM RATES FOR CONVEYANCE.						MAXIMUM TERMINALS.			
	For other Consignments except as otherwise provided in the Schedule.						Service Terminals.			
	For any Distance not exceeding 20 Miles.	For any Distance exceeding 20 Miles, but not exceeding 50 Miles.	For any Distance exceeding 50 Miles, but not exceeding 100 Miles.	For any Distance exceeding 100 Miles, but not exceeding 150 Miles.	For any Distance exceeding 150 Miles, but not exceeding 200 Miles.	For any Distance exceeding 200 Miles.	Loading.	Unloading.	Covering.	Uncovering.
A.	Per Ton per Mile. d. 1.45	Per Ton per Mile. d. 1.20	Per Ton per Mile. d. 0.85	Per Ton per Mile. d. 1.50	Per Ton per Mile. d. 1.25	Per Ton per Mile. d. 0.90	Per Ton. s. d. — —	Per Ton. s. d. — —	Per Ton. s. d. — —	Per Ton. s. d. — —
B.	Per Ton per Mile. d. 1.55	Per Ton per Mile. d. 1.30	Per Ton per Mile. d. 1.05	Per Ton per Mile. d. 1.60	Per Ton per Mile. d. 1.35	Per Ton per Mile. d. 1.00	Per Ton. s. d. — —	Per Ton. s. d. — —	Per Ton. s. d. — —	Per Ton. s. d. — —
C.	Per Ton per Mile. d. 1.70	Per Ton per Mile. d. 1.55	Per Ton per Mile. d. 1.40	Per Ton per Mile. d. 1.75	Per Ton per Mile. d. 1.60	Per Ton per Mile. d. 1.45	Per Ton. s. d. 0 3	Per Ton. s. d. 0 3	Per Ton. s. d. 1 1	Per Ton. s. d. 1 1

A.D. 1891.
South-Eastern
Railway.

A.D. 1891.

—
*South-Eastern
Railway.*

MAXIMUM RATES AND CHARGES—*continued.*

PART I.—GOODS AND MINERALS IN RESPECT OF MERCHANDISE COMPRISED IN CLASSES A, B, and C.

Scale II.—Applicable to the Portions of the Railway herein specially mentioned.

	In respect of Merchandise comprised in the under-mentioned Classes.	MAXIMUM RATES FOR CONVEYANCE.		MAXIMUM TERMINALS.				
		For a Consignment less than 10 tons, but not less than 10 cwt. to be delivered to the Company at one Time for Delivery at one Time and Place to one Consignee.	For other Consignments except as otherwise provided in the Schedule.	Station Terminal at each End.	Service Terminals.			
					Loading.	Unloading.	Covering.	Uncovering.
		Per Ton per Mile.	Per Ton per Mile.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.
London to Croydon								
Lewisham Junction to Beckenham								
Beckenham to Addiscombe		d.	d.	s. d.	d.	d.	d.	d.
North Kent Junction to Dartford	A.	1 56	1 90	0 3	—	—	—	—
Lewisham to Dartford								
Lewisham to Chislehurst	B.	1 95	2 00	0 6	—	—	—	—
Grove Park to Bromley								
North Kent Junction to Charlton, via Greenwich	C.	2 15	2 20	1 0	3	3	1	1
Charing Cross, Blackfriars Junction, and Cannon Street to North Kent Junction								
Canterbury and Whitstable Railway								

MAXIMUM RATES AND CHARGES—continued.

PART I.—GOODS AND MINERALS—continued.

[204.]

MAXIMUM RATES FOR CONVEYANCE.										MAXIMUM TERMINALS.																																																																																																																																																																																																																																																																																																																																																																																																									
In respect of Merchandise comprised in the under-tioned Classes.	For a Consignment less than 250 Tons, but not less than 10 Tons tendered for Delivery to the Company at one Time for Delivery at one Time and Place to one Consignee.					For other Consignments except as otherwise provided in the Schedule.					Service Terminals.																																																																																																																																																																																																																																																																																																																																																																																																								
	For any Distance not exceeding 20 Miles.	For any Distance exceeding 20 Miles, but not exceeding 50 Miles.	For any Distance exceeding 50 Miles, but not exceeding 100 Miles.	For any Distance exceeding 100 Miles, but not exceeding 20 Miles.	For any Distance exceeding 20 Miles, but not exceeding 50 Miles.	For any Distance exceeding 50 Miles, but not exceeding 100 Miles.	For any Distance exceeding 100 Miles, but not exceeding 20 Miles.	Per Ton per Mile.	Per Ton per Mile.	Per Ton per Mile.	Per Ton per Mile.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per

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MAXIMUM RATES AND CHARGES—continued.
PART II.—ANIMAL CLASS.

DESCRIPTION.	RATE FOR CONVEYANCE PER MILE.				Station Terminal at each End.	SERVICE TERMINALS.		Minimum Total Charge.
	For any Distance not exceeding 20 Miles.	For any Distance exceeding 20, but not exceeding 50 Miles.	For any Distance exceeding 50, but not exceeding 100 Miles.	For any Distance exceeding 100 Miles.		Loading.	Unloading.	
For every horse, mule, or other beast of draught or burden	s. d. 3	d. 3	d. 2 50	d. 2	s. d. 0 6	s. d. 0 4	s. d. 0 4	s. d. 2 6
For every ox, cow, bull, or head of neat cattle		2	1 75	1 50	0 4	0 3	0 3	2 6
For every calf not exceeding twelve months old, pig, sheep, lamb, or other small animal.	0 75	0 75	0 50	0 50	0 2	0 1 50	0 1 50	2 6
For every animal of the several classes above enumerated conveyed in a separate carriage, by direction of the consignee or from necessity.	6		6	6	1 6	1 0	1 0	3 0
For any consignment by the same person of not more than six oxen, cows, or neat cattle, or than nine calves not exceeding twelve months old, or than twenty-five sheep, goats, or pigs.	6	5 50	5 25	4 75	1 0	0 6	0 6	5 0
For any consignment by the same person of more than six and not more than nine oxen, cows, or neat cattle, or more than nine and not more than fourteen calves not exceeding twelve months old, or more than twenty-five and not more than thirty-five sheep, goats, or pigs.	7	6 50	6 00	5 25	1 0	0 9	0 9	5 0
For each truck containing any consignment by the same person of more than nine oxen, cows, or neat cattle, or than fourteen calves not exceeding twelve months old, or than thirty-five sheep, goats, or pigs.	8	7 50	7 00	6 25	1 0	1 0	1 0	0

The terminal charges on animals sent by the same person at a rate calculated per head, and carried in the same truck, shall in no case exceed the terminal charges per truck.
Where the Company is required to cleanse and dose cleanse trucks under the provision of any Order in Council, or duly authorised regulation of any Department of State, they may make a charge not exceeding one shilling per truck in addition to the charges herein authorised.

MAXIMUM RATES AND CHARGES—continued.

PART III.—CARRIAGES.

DESCRIPTION.	RATE FOR CONVEYANCE.				Station Terminal at each end.	SERVICE TERMINALS.			
	For any Distance not exceeding 20 miles.	For any Distance exceeding 20, but not exceeding 50 miles.	For any Distance exceeding 50, but not exceeding 100 miles.	For any Distance exceeding 100 miles.		Loading.	Unloading.	Covering.	Uncovering.
For every carriage of whatever description not included in the classification, and not being a carriage adapted and used for travelling on a railway and not weighing more than one ton, carried or conveyed on a truck or platform	Per Mile. d.	Per Mile. d.	Per Mile. d.	Per Mile. d.	s. d.	d.	d.		
	6	6		4	1 0	6	6		
	2	2	1 75	1 50					
For every additional quarter of a ton which such carriage may weigh									
For the use of a covered carriage truck for the conveyance of any such carriage	An additional charge of ten shillings.								

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MAXIMUM RATES AND CHARGES—*continued.*

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PART IV.—EXCEPTIONAL CLASS.

Description.	Charge.
For articles of unusual length, bulk, or weight, or of exceptional bulk in proportion to weight - - - - -	5
For articles requiring an exceptional truck, or more than one truck, or a special train - - - - -	
For locomotive engines and tenders, and railway vehicles running on their own wheels - - - - -	10
For any wild beast, or any large animal not otherwise provided for - - - - -	Such reasonable sum as the Company may think fit in each case.
For dangerous goods - - - - -	
For specie, bullion, or precious stones - - - - -	
For any accommodation or services provided or rendered by the Company within the scope of their undertaking by the desire of a trader, and in respect of which no provisions are made by this schedule - - - - -	15

PART V.—PERISHABLE MERCHANDISE BY PASSENGER TRAINS. 20

The following provisions and regulations shall be applicable to the conveyance of perishable merchandise by passenger train :—

1. The Company shall afford reasonable facilities for the expeditious conveyance of the articles enumerated in the three divisions set out hereunder (which articles are hereinafter called “perishables”), either by passenger 25 train or by other similar service.

2. Such facilities shall be subject to the reasonable regulations of the Company for the convenient and punctual working of their passenger train service, and shall not include any obligation to convey perishables by any particular train. 30

3. The Company shall not be under obligation to convey by passenger trains, or other similar service, any merchandise other than perishables.

4. Any question as to the facilities afforded by the Company under these provisions and regulations shall be determined by the Board of Trade.

5. Where a consignment is less than two hundredweight, the Company 35 may charge as for two hundredweight.

DIVISION I.

Milk.

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DIVISION II.

	Butter (fresh).	Fish—cont.
	Cheese (soft).	Soles.
5	Cream,	Trout.
	Eggs.	Turbot.
	Fish—	Whitebait.
	Char.	Fruit—
	Grayling.	Hothouse fruit.
10	Lobsters.	Game (dead).
	Mullet.	Meat (fresh).
	Oysters.	Poultry (dead).
	Prawns.	Rabbits (dead).
	Salmon.	Vegetables (hothouse).

15 DIVISION III.

Fish (except as provided in Division II.).	Fruit (except as provided in Division II.).
	Ice,

Maximum rates and charges for the three Divisions—

20 DIVISION I.

RATE FOR CONVEYANCE.					Station Terminal at each End.	SERVICE TERMINALS.	
25	For any Distance not exceeding 20 Miles.	For any Distance exceeding 20, but not exceeding 50 Miles.	For any Distance exceeding 50, but not exceeding 75 Miles.	For any Distance exceeding 75, but not exceeding 100 Miles.		Loading.	Unloading.
	Per Imperial Gallon.	Per Imperial Gallon.	Per Imperial Gallon.	Per Imperial Gallon.	Per Can.	Per Can.	Per Can.
30	d.	d.	d.	d.	d.	d.	d.
	0·75	0·90	1·00	1·25	1·50	1·00	1·00
	EMPTY CANS.						
	Per Can.	Per Can.	Per Can.	Per Can.	Per Can.		
35	d.	d.	d.	d.	d.		
	1·50	2·00	2·25	2·50	3·00	0·50	0·50

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RATE FOR CONVEYANCE.					Station Terminal at each End.	SERVICE TERMINALS.		
For any Distance not exceeding 20 Miles.	For any Distance exceeding 20, but not exceeding 50 Miles.	For any Distance exceeding 50, but not exceeding 100 Miles.	For any Distance exceeding 100, but not exceeding 200 Miles.	For any Distance exceeding 200 Miles.		Loading.	Unloading.	
Per Cwt. per Mile.	Per Cwt. per Mile.	Per Cwt. per Mile.	Per Cwt. per Mile.	Per Cwt. per Mile.	Per Cwt.	Per Cwt.	Per Cwt.	
DIVISION II.								5
d.	d.	d.	d.	d.	d.	d.	d.	
0'80	0'55	0'40	0'25	0'20	0'75	0'75	0'75	10
DIVISION III.								15
d.	d.	d.	d.	d.	d.	d.	d.	
0'40	0'35	0'25	0'20	0'15	0'75	0'50	0'50	

PART VI.—CARRIAGE OF SMALL PARCELS BY MERCHANDISE TRAINS.

1. For the carriage of small parcels, not exceeding in weight three hundred-weight, the Company may charge, in addition to the maximum rates for conveyance, and the maximum station and service terminals, authorised in respect of Classes 1 to 5 of the Classification, which rates and charges are in this Part together referred to by the expression “the maximum tonnage charge,” the following :—

Authorised additional Charge per Parcel.		Per Ton.		Per Ton.	
s. d.		s. d.		s. d.	
0 6	When the maximum tonnage charge does not exceed	10 0	—	—	30
0 8	When the maximum tonnage charge exceeds	10 0	but does not exceed	20 0	35
0 10		20 0		30 0	
1 0		30 0		40 0	
1 2		40 0		50 0	
1 4		50 0		60 0	
1 6		60 0		70 0	40
1 8		70 0		80 0	
1 10		80 0		90 0	
2 0		90 0		—	

2. Where, for a small parcel exceeding in weight three hundredweight, the maximum tonnage charge comes to less than the Company are authorised, according to the above table, to charge for a parcel of three hundredweight in weight, the Company may charge for such parcel as if its weight was three hundredweight and no more,

MAXIMUM RATES AND CHARGES—*continued*.

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3. For a small parcel of less than 28 pounds in weight the Company may charge as for a parcel of 28 pounds in weight.

4. For a fraction of 14 pounds in weight the Company may charge as for 14 pounds weight.

5. Any small parcel (other than a parcel of mixed groceries) containing articles belonging to different classes of the Classification, shall be chargeable with the maximum tonnage charge applicable to the highest of the classes.

6. If the consignor of a small parcel declines, on demand by the Company, to declare to the Company the nature of the contents of the small parcel before or at the time when the same is delivered to the Company for conveyance, the Company may charge for the parcel as if it was wholly composed of articles comprised in Class 5 of the Classification.

CLASSIFICATION OF MERCHANDISE TRAFFIC.

15 *Where in this List the letters "e.o.h.p." are placed after the designation of any Article they mean "except otherwise herein provided."*

CLASS A.

APPLICABLE TO CONSIGNMENTS OF FOUR TONS AND UPWARDS.

	Basic slag, unground.	Iron-pyrites, unburnt and burnt.
20	Cannel.	Ironstone.
	Chalk in the rough, for agricultural purposes.	Limestone, in bulk.
	Cinders, coal.	Manganiferous iron ore, for iron making.
	Clay, in bulk, e.o.h.p.	Manure, street, stable, farmyard, in bulk.
25	Coal.	Night soil.
	Coke.	Purple ore.
	Coprolites and rock phosphate, unground.	Sand.
	Creosote, coal-tar, gas-tar, gas-water,	Slack.
30	in owners' tank waggons.	Slag or scoria, blast furnace.
	Culm.	Stone and undressed material, for the repair of roads.
	Gannister.	Stone, wholly undressed straight from a quarry.
	Gas-lime or gas purifying refuse.	Tap or mill cinder.
	Gravel.	Waste sulphate of lime.
35	Hammer scale.	
	Iron-ore.	

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CLASS B.

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APPLICABLE TO CONSIGNMENTS OF TWO TONS AND UPWARDS.

Alabaster stone, in lumps, unground.	Anvils, hammers, and standards, for steam hammers.
Ammoniacal liquor.	Axle box guides, in the rough, for 5 locomotives.
Antimony ore waste.	Axle forgings, in the rough.
Asphalte paving, in blocks.	Axles, in the rough.
Barytes, raw, in bulk.	Axles and wheels (railway carriage, railway waggon, tram, or corve), 10
Basic material, burnt limestone, in bulk, to steel converters.	Bar, puddled.
Basic slag, ground, packed.	Bar.
Blooms, billets or ingots, iron or steel.	Beams.
Bog-ore, for gas purifying.	Bearers.
Bricks, clay, common and fire.	Binders, 15
Bricks, crushed.	Bolts and nuts.
Cement, in blocks or slabs.	Boot protectors.
Cement stone.	Bridgework—
Chalk lime.	Cantilevers.
China clay, in bulk.	Cross and longitudinal girders, 20
Coal fuel, patent.	Floor plates.
Compost, for manure.	Girders, whole or in part.
Concrete, in blocks or slabs.	Joists.
Copperas, green, in bulk.	Lattice bars.
Coprolites and rock phosphate, ground.	Screw and other piles, both 25
Creosote, coal-tar, gas-tar, gas-water, e.o.h.p.	hollow and solid.
Drift, or brewers' and distillers' grains.	Struts and ties.
Ferro-manganese, in bulk.	Bundles of bars.
Furnace lumps.	Buoy sinkers.
Furnace scrapings.	Caissons, 30
Gas-carbon.	Cannon balls and shot, and shells not charged.
Granite, in blocks, rough or undressed.	Cart bushes.
Gravel, tarred, for paving.	Chain cables.
Gypsum, for manure.	Chains and traces, not packed, 35
Gypsum stone, in lumps, unground.	Clippings, shearings, and stampings of sheet iron and tin plates, in compressed bundles.
Iron and steel, undamageable.	Colliery tubbing.
The following articles of iron or steel if and when declared by a trader to be undamageable:—	Columns, 40
Anchors.	Corrugated iron.
Angle bars or plates.	Crowbars.
Anvil blocks and cups.	Curbing, for roadways.
Anvils.	Cylinders, not turned, drilled, planed, or slotted, 45
	Engine bed plates.

	Ferro-manganese, e.o.h.p.	Press tops and bottoms, unfinished.	A.D. 1891.
	Filings.	Railway carriage and waggon work.	<i>South-Eastern Railway.</i>
	Galvanised iron.	Railway chairs.	
	Gasometer sheets.	Railway points, crossings, or joints.	
5	Girders.	Railway rails.	
	Girder bars.	Retorts, retort lids, and retort mouthpieces, in the rough.	
	Granulated iron.	Rivets.	
	Gratings (man-hole, drain, pavement, area, or floor).	Rods, common.	
10	Hammer heads, in the rough.	Rods (wire), rolled, not drawn.	
	Heater bottoms.	Rolls, turned or unturned, not polished or packed.	
	Helves, or tilt hammers.	Roofwork—	
	Hoop iron.	Bed plates.	
	Hoop steel.	Gutters.	
15	Hoops, iron.	Rafters.	
	Hoops, weldless, in the rough.	Struts and ties or tie rods.	
	Horn blocks, in the rough, for locomotives.	Tun shoes for principals.	
	Housings, chocks, standards, plain	Wind ties—	
20	bed plates, pinions, coupling boxes, and spindles, for rolling mills.	Principals.	
	Ingot moulds.	Purlins.	
	Lamp posts.	Wrought or cast iron sky bars.	
25	Mortar mill rolls.	Scrap, heavy.	
	Nail rods and sheets.	Shafts, for driving mill wheels, unfinished.	
	Nails and spikes.	Sheet iron, not packed.	
	Pickblocks or pickheads, in the rough.	Shoe tips.	
30	Pipes (exclusive of rain water pipes), gas, water, air, and steam.	Sleepers.	
	Pipes, for blast furnaces.	Spiegeleisen, e.o.h.p.	
	Plates—	Standards for hurdles, packed.	
	Annealing.	Strips, not packed.	
35	Armour.	Swarf.	
	Black, in boxes, or not packed.	Telegraph posts.	
	Boiler.	Telegraph stores—	
	Furnace.	Blackened iron (cast) ridge chairs.	
	Hoe-head, in the rough.	Galvanised and blackened earth plates, in bundles.	
40	Open sand, cast.	Galvanised and blackened iron loop rods.	
	Plough, in the rough.	Galvanised and blackened screw tighteners, packed.	
	Railway fish.	Galvanised and blackened stay rods, in bundles.	
	Rough flooring.	Galvanised and blackened stay tighteners.	
	Ships.		
45	Shovel.		
	Tank.		

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Iron poles, roofs, or caps.	Manure, other than street, stable, and farmyard, in bulk.	
Malleable cast-iron brackets, galvanised, packed.	Peat.	
Tiles (roofing), painted, galvanised, or enamelled.	Pig-iron.	
Tip iron.	Pipes, draining, common, for agri- cultural draining.	5
Trawl heads.	Pitch, coal tar, in blocks.	
Trunnions, unfinished.	Plaster-stone, in lumps, unground.	
Tubes and fittings for (except electro-coppered or coated with brass).	Posts, iron or steel, for wire fencing.	
Tyres and tyre bars, in the rough.	Potsherds.	10
Wall boxes.	Puddled bar, iron.	
Wall brackets.	Quarls.	
Weights.	Rock-salt.	
Wire (iron), not packed or wrap- pered.	Salt, in bulk.	
Wire iron, rolled in rods or coils, not packed.	Skimmings, flux, lead, tin, or zinc.	15
Wire (steel), not packed or wrap- pered.	Slates, common.	
Wire rope, old, cut in pieces.	Slate slabs, in the rough.	
Iron-ore refuse for gas purifying.	Spar, in the rough, in bulk.	
Kainit.	Spiegeleisen, in bulk.	
Lead ashes, in bulk.	Stone, in the rough state, building, pitching, paving, kerb or flag.	20
Lias lime, in bulk.	Sud-cake manure.	
Lime, in bulk.	Sugar-scum, for manure.	
Litter (moss or peat), hydraulic or steam press-packed.	Sulphate of potash.	
Loam.	Sulphur ore.	25
Manganese ore.	Tan or spent bark.	
Mangel wurzel, in bulk, for feeding cattle.	Tiles, paving, draining, roofing, or garden edging, common.	
	Turf.	
	Turnips, in bulk, for cattle feeding.	30
	Zinc ashes.	
	Zinc ore.	

Merchandise comprised in Class A. if sent in quantities of less than 4 tons.

CLASS C.

35

APPLICABLE TO CONSIGNMENTS OF TWO TONS AND UPWARDS.

Acetate of lime.	Alumina, hydrate of, or Bauxite.	
Algarovilla.	Alumina water.	
Algerian fibre, hydraulic or steam press-packed.	Aluminoferrie.	
Alum.	Aluminosilic.	40
Alum cake.	Antichlorine.	
Alum waste.	Antimony ore.	
	Arseniate of soda.	

Arsenic.	Cotton waste, for paper-making,	A.D. 1891.
Asphaltum.	hydraulic or steam press-packed.	<i>South-Eastern</i>
Barium, chloride of, in casks.	Cullet (or broken glass).	<i>Railway.</i>
Bark for tanning, chopped, packed in	Cutch.	
5 bags.	Divi divi.	
Barley, pot and pearl.	Dog, hen, and other pures or bates, in	
Barytes, ground, in casks or bags.	barrels or bags.	
Bicarbonate of soda, in casks.	Drain pipes, glazed, e.o.h.p.	
Bisulphite of soda.	Dross, metal.	
10 Blanc-fixe (ground barytes with water	Dyewoods—	
added, for glazing paper).	Barwood.	
Bleaching powder.	Fustic wood.	
Blood, for manure, in casks.	Lima wood.	
Bobbin blocks.	Logwood.	
15 Bone ash.	Nicaragua wood.	
Bone waste.	Earth, red.	
Bones, calcined.	Earth nuts, or ground nuts.	
Bones, for size or manure.	Emery stone.	
Break blocks.	Ensilage.	
20 Bricks, clay, glazed or enamelled.	Esparto grass, hydraulic or steam	
Bricks, Flanders or scouring.	press-packed.	
Brimstone, crude or unmanufactured.	Extracts, in casks or boxes, for	
Burrstones.	tanners' use.	
Cabbages, loose, in bulk.	Farina, e.o.h.p.	
25 Cake, for cattle feeding.	Felloes, naves, and spokes.	
Carbonate of lime.	Fenugreek seeds.	
Carbonate of soda, or soda crystals.	Flax straw, steam or hydraulic press-	
Carrots.	packed.	
Caustic soda.	Flax waste, for paper making, hy-	
30 Cement.	draulic or steam press-packed.	
Chair bottoms, wooden, in the	Fleshings and glue pieces, wet, from	
rough.	tanners, in casks.	
Chalk, ground.	Flints, e.o.h.p.	
Charcoal, packed.	Flour.	
35 Chertstone.	Flue linings or flue pipes, fire clay.	
China clay, packed.	Forgings, iron or steel, in the rough,	
China grass, hydraulic or steam press-	e.o.h.p.	
packed.	Fullers' earth.	
China stone.	Furniture vans, returned empty, if	
40 Chloride of calcium.	from the same station and con-	
Chromate ore.	signee to which and to whom they	
Clay, in bags or casks.	were carried full, to the same station	
Clips, cotton tie, packed.	and consignor from which and from	
Clog blocks, rough.	whom they were carried full.	
45 Copper ore.	Gambier and terra japonica.	
Copperas, green, e.o.h.p.	Glass, ground.	

A.D. 1891.	Glaze, potters', in casks.	Infusorial earth or diatomite.	
—	Grain.	Iron and steel, damageable.	
<i>South-Eastern</i>	Grain list :—	All the articles included in the	
<i>Railway.</i>	Barley.	undamageable iron or steel list	
	Beans, e.o.h.p.	if not declared by a trader to be 5	
	Bran.	undamageable, and the following	
	Brank or buckwheat.	articles :—	
	Dari.	Axle boxes.	
	Dilla.	Dredger buckets and bucket backs.	
	Groats.	Malt kiln flooring (iron wire) 10	
	Gurdgeons.	packed in cases.	
	Hominy.	Pans, annealing.	
	Indian corn.	Plates—	
	Lentils.	Canada.	
	Linseed.	For glass rolling.	15
	Locusts or charubs.	Tin.	
	Maize.	Railway buffers, buffer heads, rods	
	Malt.	and sockets.	
	Malt culms or cummings.	Railway springs.	
	Meal.	Railway spring steel.	20
	Middlings.	Rings.	
	Millet.	Scrap, iron, light—	
	Oat dust.	Old hoops and cotton ties, not	
	Oats.	packed.	
	Peas, dried or split.	Old iron kettles, wire, pans 25	
	Pollards or thirds.	and pots, and other old	
	Rice points or husks.	articles having been manu-	
	Rye.	factured out of sheet or	
	Sharps or seconds.	hoop iron, or wire.	
	Shelling.	Sheet iron and tin plate clip- 30	
	Shudes.	pings, shearings, and stamp-	
	Tares.	ings.	
	Vetches.	Smith's hearths.	
	Wheat.	Standards for hurdles, not packed.	
	Grindstones, in the rough.	Tinned iron, in sheets, not packed. 35	
	Grit, in bags (for sawing stone).	Tram couplings.	
	Guano.	Traps, sink and stench.	
	Guide plates or ramps, iron or steel.	Keel bars.	
	Gypsum, e.o.h.p.	Lead ore.	
	Hay, hydraulic or steam press-packed.	Lias lime, e.o.h.p. 40	
	Heads and staves, prepared, for casks.	Lime salt.	
	Hoof and horn waste, e.o.h.p.	Linen waste, for paper making,	
	Horn piths or sloughs.	hydraulic or steam press-packed.	
	Horse shoe bars, iron.	Magnesia, rough oxide of, in cases or	
	Hygeian rock building composition,	casks. 45	
	in bags or casks.	Magnesium, chloride of, in casks.	

	Manganate of soda, crude, in casks.	Railway waggons and other railway	A.D. 1891.
	Mangel wurzel, e.o.h.p.	vehicles, e.o.h.p., loaded in other	South-Eastern
	Manure, e.o.h.p.	waggons.	Railway.
	Marble, in blocks, rough.	Rice.	
5	Marble chips, for pavement, in sacks.	Ridges (cement or stone), for roofing.	
	Megass, hydraulic or steam press-packed.	Ridges, slate.	
	Mexican fibre, hydraulic or steam	Ropes, old, for paper making.	
10	press-packed.	Sago flour.	
	Millstones, in the rough.	Salt, packed.	
	Mineral white.	Salt cake.	
	Moulders' black or dust.	Sand, glass and silver.	
	Muriate of manganese.	Sanitary tubes, e.o.h.p.	
15	Muriate of potash.	Sawdust.	
	Myrabolams.	Scouring rock.	
	Netting, old, for paper making.	Screw propeller blades.	
	Nitrate of soda.	Scrows, wet, from tanners, in casks.	
	Nitrate cake.	Seeds, for crushing for oil.	
20	Ochre.	Shafts of screw propellers or paddle wheels, iron or steel.	
	Oil cake.	Shakings from cotton mills, for paper making.	
	Old sails and old tarpaulins, for paper making.	Shumac.	
	Oxide of iron.	Silicate of soda.	
25	Palmetto leaf, hydraulic or steam-press-packed.	Slag, glass (refuse from glass works).	
	Parsnips.	Slate, ground, for cement.	
	Pearl hardening, for paper making.	Slummage.	
	Pelts, wet, from tanners, in casks or	Soapstone.	
30	bags.	Soda.	
	Pig lead.	Soda ash.	
	Pins, iron or steel.	Sole bars, wooden.	
	Pipe clay.	Sole plates, iron or steel, for steam hammers.	
	Pitch, e.o.h.p.	Soot.	
35	Pitwood, for mining purposes.	Spar, ground.	
	Plaster.	Spelter, in plates or ingots.	
	Ploughshares, iron or steel, in the rough.	Spetches, wet, from tanners, in casks.	
	Plumbago ore.	Sticks, pea and bean.	
40	Potatoes, in bulk or in sacks.	Stone, sawn or roughly wrought-up, such as troughs or sinks.	
	Pots, iron, for melting iron.	Straw, hydraulic or steam press-packed.	
	Pyrites, e.o.h.p.	Stucco, ground.	
	Rags, not oily, hydraulic or steam press-packed.	Sugar mats, old, for paper making.	
45	Railway cotters.	Sulphate of alumina.	
	Railway keys, wooden.	Sulphate of ammonia.	

A.D. 1891.	Sulphate of copper, for export in 10-ton lots.	Valonia.
<i>South-Eastern Railway.</i>	Sulphate of iron.	Vegetable tar.
	Sulphate of lime.	Washers, iron or steel.
	Sulphate of magnesia.	Waste paper, for paper making.
	Sulphate of soda.	Whiting and whitening. 5
	Sulphur, crude or unmanufactured.	Wire (of iron or steel, including tinned or galvanised), in wrapped coils, or not otherwise packed.
	Targets, iron or steel.	Wolfram.
	Terra alba.	Wood fibre, hydraulic or steam press-packed. 10
	Terra cotta blocks and bricks.	Wood pulp or half stuff.
	Tiles, e.o.h.p.	Wood turnings, for fish-curing.
	Timber, actual machine weight.	Wooden blocks, for paving.
	Tow waste, hydraulic or steam press-packed.	Zinc, white, or oxide of zinc. 15
	Trenails.	Zinc, carbonate of.
	Troughs, earthenware and fire-clay.	Zinc ingots or plates.
	Turnips, e.o.h.p.	Zinc sheets or rods.
	Turn-tables, in parts.	
	Umber.	
	Merchandise comprised in Class B. if sent in quantities of less than 2 tons. 20	

CLASS 1.

Acetate of lead or sugar of lead.	Bichromite of soda, in casks.
Acetate of soda.	Birch or ling, for besoms.
Acorns.	Biscuits, dog, in bags or casks.
Ale and porter, in casks.	Bisulphite of lime. 25
Ale and porter, bottled, in cases or casks.	Black oil or black varnish, common, in casks.
Algerian fibre, machine pressed.	Blistered steel.
Anthracine, crude, in casks.	Bloom trucks.
Ashes, pot and pearl.	Boards and rollers (wooden), for 30
Axles and wheels, locomotive engine and tender.	drapers' cloth and for folding paper.
Bagging, old, in bundles, for paper making.	Bogies, puddlers' tap.
Bags, paper, in bags or bundles.	Bolt and nut machines.
Barilla.	Bones, packed. 35
Bark, loose, for tanning.	Boring, drilling, planing, punching, shearing, and slotting machines (for metal work), including beds and tables.
Bars, roller, and bed plates, for pulling rags.	Bottles and bottle stoppers, glass, 40
Beds and cylinders of steam-engines.	black, green, or pale, common, packed.
Benders (for rails) or jim crows.	Boundary posts (street), iron.
Bichrome and bichromate of potash, in casks.	

	Box iron heaters.	Chairs and seats, garden, in parts, packed in cases.	A.D. 1891.
	Brattice cloth.	Charcoal, e.o.h.p.	<i>South-Eastern Railway.</i>
	Brickmaking machinery.	Chestnuts.	
	Bricks, air, cast-iron.	Chestnuts, extract of, for tanning purposes.	
5	Broom and brush heads and blocks, wooden, without hair.	Chimney pieces, slate, not enamelled nor polished.	
	Builders implements, not new, and consisting of mixed consignments of the following :—	Chimney pots, earthenware or fire-clay.	
10	Barrows.	China grass, machine pressed.	
	Centerings.	Chloride or muriate of zinc.	
	Crab winches.	Cider and perry, not bottled, in casks.	
	Hoists.	Cider and perry, bottled, in cases or casks.	
	Mortar boards.	Clips (iron), for boxes.	
15	Mortar mills.	Clog irons.	
	Poling boards.	Clog soles.	
	Pulleys.	Cloth oil and wool oil.	
	Ropes.	Codilla, in bales, hydraulic or steam press-packed.	
	Scaffold boards.	Cones, fir, in sacks or bags.	
20	Steps.	Copper precipitate.	
	Struts.	Copper regulus.	
	Trestles.	Copperas, e.o.h.p.	
	Wheeling pieces.	Copra (or oil pulp of cocoanut), dried.	
	Wheeling planks.	Cotton, raw, in press-packed bales.	
25	Windlasses.	Crab winches.	
	Bullets, small-arm.	Cryolite.	
	Buttermilk.	Disinfecting powder.	
	Cabbages, e.o.h.p., minimum 20 cwt. per waggon.	Distilled water, in cases or casks.	
30	Candles, paraffin, tallow, and stearine.	Doors and door frames, iron or steel.	
	Cannon.	Drain pipes, glazed, over 18 inches in diameter.	
	Capstan bars.	Drums, iron or steel, for collieries.	
	Capstans and windlasses.	Dunnage mats.	
	Carbonate of ammonia, in casks or iron drums.	Dye liquor refuse, from print or dye works.	
35	Carbonate of potash, in casks.	Dye woods, e.o.h.p.	
	Cardboard.	Dye woods, ground, in chips, in bags.	
	Castings, mill, forge, and other rough and heavy unfinished castings, iron or steel.	Esparto grass, machine pressed.	
40	Castor oil, for lubricating machinery, in tins, packed in wooden cases.	Extract of bark or wood, for tanning.	
	Caustic potash.	Farina, calcined.	
	Chaff, hydraulic or steam press packed.	Felt, asphalted roofing, or tarred felt, or tarred sheathing.	
45		Fencing standards, iron, in concrete blocks.	

A.D. 1891.	Fern, for litter or packing, hydraulic	Handles, broom, mop, rake, fork,
	or steam press-packed.	spade, shovel, hammer, and pick.
South-Eastern Railway.	Firewood, in bundles.	Handspikes, wooden.
	Fish—	Haricot beans.
	Cod and ling, dried.	Hay, machine pressed, minimum 40 5
	Cod and ling, thoroughly cured	cwt. per waggon.
	in brine.	Headstocks, iron or steel, for collieries.
	Herrings, thoroughly cured in	Hemp in bales, hydraulic or steam
	brine.	press-packed.
	Red herrings, thoroughly cured.	Hemp seed. 10
	All other fish, thoroughly salted	Hemp waste, for paper making.
	or dried.	Hide cuttings.
	Cockles, limpets, mussels,	Hides, thoroughly salted or dry, in
	whelks, and periwinkles.	bales or bundles.
	Flax, in bales, hydraulic or steam	Hoofs, horns, and horn tips, buffalo, 15
	press-packed.	cow, goat, ox, and sheep, packed.
	Flax straw, machine pressed.	Horns, with slough.
	Flax waste, for paper making.	Horse shoes.
	Fleshings and glue pieces, dry, in	Hurdles, iron or wood, e.o.h.p.
	casks and bags.	Hydraulic machinery and presses. 20
	Fleshings and glue pieces, wet, from	Jute.
	tanners, not packed.	Jute waste, for paper making.
	Flowersticks, wooden or cane, common.	Kelp.
	Frames and bed plates, iron or steel,	Kips, thoroughly salted or dry, in bales
	for timber sawing, boring, mortic-	or bundles. 25
	ing, or planing machinery.	Ladders, iron.
	Frames, iron or steel, for targets.	Ladles, puddlers'.
	Fruit, minimum 20 cwt. per waggon—	Lasts, iron.
	Apples.	Lathe beds.
	Gooseberries.	Lead ashes, in bags. 30
	Pears.	Lead piping, in cases or casks.
	Fuel Economisers, iron or steel.	Leather cuttings or parings, waste.
	Ginger beer, in cases and casks.	Lemon peel and citron peel.
	Glass blocks, for pavement (fitted in	Lime water, in casks.
	iron frames).	Linen waste, for paper-making. 35
	Glucose.	Litharge.
	Glue.	Malleable iron castings.
	Goat skins, thoroughly salted or dry,	Marble chip pavement.
	in bales or bundles.	Megass, machine pressed.
	Granite, polished or dressed, in blocks	Mexican fibre, machine pressed. 40
	or slabs, exceeding 2 in. in thickness.	Millboard.
	Grates, wooden, or wrought-iron, for	Mineral and aerated waters, in cases
	purifying gas.	and casks.
	Grease, in casks.	Molasses.
	Greaves.	Mortar mills. 45
	Hair, wet, from tanneries.	Muriate of ammonia. 42

	Mustard seed.	Paper, in rolls for printing paper hangings.	A.D. 1891.
	Nail (iron) cutting machines.	Paraffin scale.	<i>South-Eastern Railway.</i>
	Nitrate of lead.	Paraffin wax.	
	Oil cloth cuttings, for paper-making.	Pasteboard.	
5	Oils, not dangerous, in casks or iron drums, round or tapered at one end, as follows:—	Pelts, wet, from tanners, not packed.	
	Carbolirium avenarius.	Piassava, hydraulic or steam, press-packed.	
	Castor.	Pickblocks or pickheads, iron or steel, e.o.h.p.	
10	Cocoanut.	Pigs, dead, for curing purposes.	
	Cod.	Pipes, air, for ventilators.	
	Cod liver.	Pit cages.	
	Colza.	Plaster slabs, fibrous.	
	Cotton seed.	Plate or sheet iron, annealed.	
15	Earth nut or ground nut.	Plough arm and share moulds and moulding, iron or steel.	
	Haddock.	Plough bodies, breasts, colters, side caps, frames, or rests, iron or steel.	
	Herring.	Plough plates, finished, iron or steel.	
	Lard.	Plough shares, finished, iron or steel.	
	Linseed.	Plough slades and wheels, iron or steel.	
20	Lubricating mineral.	Provender, green.	
	Menhadden.	Provender, horse or cattle, hydraulic or steam press-packed.	
	Niger.	Pumice stone.	
	Oleic.	Pumping machines.	
	Oleine or tallow.	Pumps (except hand pumps, brass), and pump castings, e.o.h.p.	
25	Palm.	Punching bears.	
	Palm nut.	Putty, e.o.h.p.	
	Pine.	Rags, not oily.	
	Rape seed.	Red lead.	
	Rosin.	Retorts, clay.	
30	Seal.	Retorts, fire brick.	
	Shale, crude	Rivetting machines.	
	Soap.	Rod lead.	
	Sod.	Rollers, garden or hand.	
	Sperm.	Rosin.	
35	Tar, mineral.	Rotten stone.	
	Train.	Saccharine, in casks, bags, pails, or cans.	
	Whale.	Sad irons, packed.	
	Wool or cloth.	Salammoniac.	
	Old or scrap lead.	Saltpetre.	
40	Onions.	Sanitary tubes, over 18 inches in diameter.	
	Orange peel.		
	Osiers, twigs, and willows, green and wet.		
	Palmetto leaf, machine pressed.		
45	Paper, for news printing, packing, or wrapping.		

A.D. 1891. <i>South-Eastern Railway.</i>	Sawing machines, for sawing iron.	Sulphur, e.o.h.p.	
	Scrap tin.	Surat bagging, for paper-making.	
	Screw jacks, iron.	Syrup, in casks.	
	Scrows, dry, in casks or bags.	Tabling, water (cement).	
	Scrows, wet, from tanners, not packed.	Tallow.	5
	Scythe stones.	Tares or wrappers, for cotton bales.	
	Seal pipes or valves, iron or steel.	Telegraph insulators, earthenware, packed.	
	Shafts, wrought iron, for driving mill wheels, finished.	Telegraph stores—	
	Sheep dipping powder.	Wrought-iron double swivels.	10
	Sheepskins, in casks and thoroughly salted, or dried in bales or bundles.	Malleable cast-iron double wall brackets.	
	Sheep wash.	Malleable cast-iron saddles.	
	Sheet lead.	Terra cotta caps or stoppers.	
	Ships' stern or rudder frames.	Timber, measurement weight.	15
	Shot, lead, in bags, packed in cases.	Tin ore.	
	Shovel plates, iron or steel, finished.	Tin plate boxes, empty.	
	Silicate cotton or slag wool, in casks or bags.	Tow, hydraulic or steam-pressed packed, e.o.h.p.	
	Sink traps, earthenware or fireclay.	Tow waste, for paper-making.	20
	Sinks, earthenware or fireclay.	Treacle.	
	Size, in cases or casks.	Trestles, wrought iron.	
	Skid pans or waggon slippers, iron.	Turpentine, crude, in casks.	
	Soap.	Valves, gas or water, iron or steel.	
	Solder.	Vegetables, desiccated, for cattle food.	25
	Spade trees.	Vegetables, in brine.	
	Spelter sheets, in casks or cases.	Vegetables, not packed, e.o.h.p. mini- mum 20 cwt. per waggon.	
	Spetches, dry, in casks or bags.	Verjuice, in casks.	30
	Spetches, wet from tanners, not packed.	Vinegar, in casks.	
	Spile pegs.	Waggon bodies, in pieces bound together.	
	Stampings, iron or steel, rough, un- finished, not tinned or galvanised.	Washing and wringing machine rollers.	35
	Staples, iron.	Washing powder and paste.	
	Steam hammers.	Wheelbarrows, in parts.	
	Stearine.	Wheels, cart and plough, iron or steel.	
	Stone cutting and crushing machines.	Wheels, fly and spur.	40
	Straw, machine pressed, minimum 40 cwt. per waggon.	Wheels, wheelbarrow, iron or steel.	
	Strawboard.	White lead.	
	Strawboard cuttings, for paper- making.	Winches, hand.	
	Studs, iron or steel.	Window guards, iron.	
	Sugar, in bags, cases, or casks.	Woad.	45
	Sulphate of copper, e.o.h.p.	Wood fibre, in bales.	

Wood pulp middles.

Yellow metal plates and sheathing.

A.D. 1891.

Wood treads, in frames for stairs.

Zinc ridges.

*South-Eastern
Railway.*

Merchandise comprised in Class C of the classification, if sent in quantities less than two tons.

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CLASS 2.

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| Acetate of alumina, in casks or iron drums. | Bass baskets. |
| Acetic or wood acid, in casks. | Bass mats and bass matting. |
| Acid cresylic, in casks or iron drums. | Bayonets. |
| 10 Agricultural and portable steam and traction engines, vertical steam engines, horizontal steam engines, steam ploughs, steam plough vans, steam tram engines, threshing machines, road rollers, and harrows. | Bed keys. |
| 15 Agricultural machines and implements, in cases. | Bedsteads, metallic, in cases. |
| Agricultural seeds. | Beef, in brine. |
| Ale and porter (bottled) in hampers. | Bees' wax. |
| 20 Algerian fibre, e.o.h.p., minimum 20 cwt. per waggon. | Bellows, packed. |
| Alkanet root. | Bellows pipes. |
| Ammonia, liquid, in casks or iron drums. | Bells, small. |
| 25 Animal guts, in casks. | Besoms. |
| Annotto, in casks. | Bicarbonate of soda, in boxes, crates, or hampers. |
| Antimony regulus. | Bicycle stands, wrought iron. |
| Argols or tartars. | Biscuits. |
| Arrowroot. | Bits, iron or steel. |
| 30 Arsenic acid, in casks. | Blackberries or brambleberries. |
| Asbestos. | Blacking. |
| Awl blades. | Black lead. |
| Axle boxes, brass. | Blanks, bronze and copper, for stamping for coins. |
| Axles, not in the rough, e.o.h.p. | Bleaching liquids, in casks. |
| 35 Bacon and hams, cured, packed. | Blood, in casks or iron drums. |
| Bagging, e.o.h.p. | Blow pipes, |
| Bags, hand, common (hemp). | Blue powder and stone and smalts in casks, cases, boxes, or bags. |
| Bags, paper. | Boards, made of compressed leather. |
| Balusters, iron. | Bobbins, in bags. |
| 40 Bark, for tanning, e.o.h.p. | Boilers and boiler fittings, iron or steel. |
| Bark, ground, packed in bags. | Bolts, door. |
| Baskets, iron. | Bone-crushing mills. |
| Bass and whisk, for making brooms. | Bones, e.o.h.p. |
| | Boot and shoe linings, cotton or linen. |
| | Borax. |
| | Bottle jacks. |
| | Bottle stoppers, wood, packed. |
| | Bottles, earthenware or stoneware. |

A.D. 1891. <i>South-Eastern Railway.</i>	Bowls, water, except iron or earthen- ware. Box or Italian irons. Boxes, safety. Boxes or trunks, tin or sheet iron, packed in crates or cases. Brands, iron or steel. Brass. Bread. Bristles, in boxes, cases, or casks. Bronze (phosphor) castings and in- gots, rough. Buckles, iron, steel, or brass. Bullet moulds. Bungs, wood, or shives. Busks, wooden, horn, or steel. Buoys. Butter, in casks, firkins, baskets, or boxes, or in tubs or cools with wooden lids. Buttons, except gold, silver or plated. Cabbages, packed, e.o.h.p. Calipers. Caloric engines. Canary seed. Candles, e.o.h.p. Candlesticks, brass or iron. Carbolic acid, liquid, in casks or iron drums. Carbolic seed dressing. Carbonate of magnesia. Carbonate of potash, e.o.h.p. Carpet bag frames. Carriage and foot warmers. Cartridge cases, e.o.h.p. Cart steps. Cartridge cases, exploded. Castings, brass. Castings (iron or steel), light, in boxes, cases, crates, casks or ham- pers. Castors, of all kinds. Cattle food, prepared. Celery. Chains and traces, packed. Chains, curb or door,	Chairwood, rough, undamageable. Cheese, in boxes, casks, and cases. Chestnuts, extract of, e.o.h.p. Chicory. Chimney pieces, cement or concrete. 5 China, in casks or crates. China grass, e.o.h.p., minimum 20 cwt. per waggon. Chlorate of potash. Chlorate of soda, packed in hampers 10 or casks. Chloride of potash, packed in hampers. or casks. Chocolate. Cider and perry (bottled), in hampers. 15 Cinder sifters. Clasps, book, boot and belt, except gold, silver, or plated. Clothes pegs, packed. Coach wrenches. 20 Cobalt ore. Cocoa. Cocoanut fibre, husk, shell, or mat- ting, packed. Codilla, e.o.h.p. 25 Coffee. Coffee mills. Coffin furniture, metallic. Coir junk. Coir rope. 30 Collars, dog. Colliery screens or tips. Colours, in casks or iron drums, or in tins packed in cases. Confectionery, in cases, casks, or boxes. 35 Copper. Copying presses. Corkscrews. Corn flour, patent. Corves (small waggons for use in 40 collieries). Cotton, raw, e.o.h.p. Cotton and woollen waste. Cranberries. Cranes or crane-work. 45 Crucibles, plumbago or clay
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A.D. 1891.

*South-Eastern
Railway.*

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| <p>Curling stones.</p> <p>Currants (grocer's).</p> <p>Curry combs.</p> <p>5 Cyanite, in casks or iron drums, or
in tins packed in cases.</p> <p>Dandelion roots.</p> <p>Dates.</p> <p>Delta metal.</p> <p>Dextrine.</p> <p>10 Dies and die stocks.</p> <p>Dishes, iron.</p> <p>Distilled water, e.o.h.p.</p> <p>Dollies and peggies, wooden, for
laundry purposes.</p> <p>15 Dripping, in casks, boxes, tins, or
tubs with lids.</p> <p>Dubbin.</p> <p>Dust preventers.</p> <p>Earthenware, in casks or crates.</p> <p>20 Electric accumulators.</p> <p>Electric insulators.</p> <p>Emery.</p> <p>Emery dust.</p> <p>Emery rollers and emery wheels, in
boxes or cases.</p> <p>25 Envelopes, straw, for bottles.</p> <p>Esparto grass, e.o.h.p., minimum 20
cwt. per waggon.</p> <p>Fyelets.</p> <p>30 Fat, raw.</p> <p>Felt (not carpeting).</p> <p>Ferrules, iron, steel or brass.</p> <p>Figs, dried.</p> <p>Files or rasps, iron or steel.</p> <p>35 Filters, cast iron.</p> <p>Fire boxes of portable steam and
traction engines.</p> <p>Fire guards, metal.</p> <p>Fire irons.</p> <p>40 Fire lighters.</p> <p>Fish—</p> <p style="padding-left: 20px;">Herrings and sprats, in any
state.</p> <p style="padding-left: 20px;">All fish, partially cured, smoked,
or dried, e.o.h.p.</p> <p>45 Crabs.</p> | <p>Fish hooks.</p> <p>Flag poles or venetian masts.</p> <p>Flax, in bales, e.o.h.p.</p> <p>Flax seed, for sowing.</p> <p>Flax straw, e.o.h.p., minimum 20 cwt.
per waggon.</p> <p>Flax waste, e.o.h.p.</p> <p>Fleshings and glue pieces, e.o.h.p.</p> <p>Flocks.</p> <p>Flower pots, clay, common, unglazed.</p> <p>Forges, portable, in pieces, packed in
boxes.</p> <p>Forges, portable, whole, cased in iron.</p> <p>Forks and spoons, metal (except gold,
silver or plated).</p> <p>Forks, digging, in cases.</p> <p>Forks, toasting, iron.</p> <p>Fruit, crystallised, in boxes, cases, or
casks.</p> <p>Fruit—</p> <p style="padding-left: 20px;">Apples, gooseberries, and pears,
e.o.h.p.</p> <p style="padding-left: 20px;">Cherries, raspberries, straw-
berries, in tubs for jam.</p> <p style="padding-left: 20px;">Fruit, ripe, e.o.h.p.</p> <p>Fruit, pulp, in casks.</p> <p>Funnels, air or ship.</p> <p>Fustic liquor.</p> <p>Gall nuts.</p> <p>Garancine.</p> <p>Gas engines, complete.</p> <p>Gas fittings, in parts, except brass
and copper tubing.</p> <p>Gates, iron or wooden, common.</p> <p>Ginger beer, e.o.h.p.</p> <p>Gins, wheels with frames for hoisting
purposes.</p> <p>Glass blocks, for pavement (not fitted
in frames).</p> <p>Glycerine, in casks or iron drums.</p> <p>Grates, ovens, ranges, or stoves, com-
mon or kitchen.</p> <p>Gridirons.</p> <p>Grindery.</p> <p>Grind-stones, e.o.h.p.</p> <p>Gums, in mats, bags, casks, or cases.</p> |
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A.D. 1891. Gun barrels, rough.

South-Eastern Gun carriages.

Railway. Gun locks and gun furniture.

Gun metal.

Hair, raw, pressed, in bales or bags.

Hardware—packages containing any hardware articles (not gold, silver, or plated) set out in classes herein-before mentioned, or in this class, and any of the following articles (not gold, silver, or plated), viz. :—

Awl blades.

Bayonets.

Bed keys.

Bellows, packed.

Bellows pipes.

Bells, small.

Bicycle stands, wrought iron.

Bits.

Blanks, bronze and copper, for stamping for coins.

Blow-pipes.

Bolts, door.

Bottle jacks.

Bowls, water, except iron or earthenware.

Boxes, safety.

Boxes or trunks, tin or sheet iron, packed in crates or cases.

Box or Italian irons.

Brands, iron or steel.

Buckles, brass, steel, or iron.

Bullet moulds.

Busks, steel.

Buttons.

Calipers.

Candlesticks, brass or iron.

Carpet bag frames.

Carriage and foot warmers.

Cartridge cases, brass.

Cart steps.

Castings, brass.

Castors, of all kinds.

Chains, curb or door.

Cinder sifters.

Clasps, book, boot, or belt.

Coach wrenches.

Coffee mills, small hand.

Coffin furniture, metallic.

Collars, dog. 5

Copying presses.

Cork screws.

Curry combs.

Dies and die stocks.

Dust preventers. 10

Eyelets.

Ferrules, iron, brass, or steel.

Fire guards (metal).

Fire irons.

Fish hooks. 15

Forks and spoons, metal.

Forks, toasting, iron.

Gas fittings, in parts, except brass and copper tubing.

Gins, wheels, with frames for hoisting purposes. 20

Grindery.

Gun barrels, rough.

Gun locks and gun furniture.

Hammer heads, packed. 25

Hammers, not steam.

Handcuffs.

Handles, chest and saucepan.

Hat and umbrella stands, cast iron.

Hay forks, in bundles. 30

Hinges, brass.

Hinges, iron or steel.

Hooks, boot and button, hat and coat, and reaping.

Hooks and eyes. 35

Jacks, small.

Japanned ware, in casks or cases.

Kitchen fireplace stands.

Knitting pins.

Knives or blades for cutting machines. 40

Knobs, range, iron.

Knobs, door.

Knockers, door.

Ladles, not puddlers', iron. 45

Lamp burners.

A.D. 1891.
*South-Eastern
Railway.*

	Lanterns, tin or iron.	Snuffers, iron or steel.	
	Latches, door.	Spanners.	
	Locks and keys.	Spittoons, iron.	
	Magnets.	Spring balances.	
5	Match boxes, japanned or enamelled tin, new, empty, packed.	Springs, chair, sofa, mattress, door, or cart.	
	Matchetts.	Spurs.	
	Medals, brass or copper.	Stair rods.	
	Military ornaments.	Steelyards.	
10	Mortars and pestles, iron or steel.	Stirrups.	
	Nails and rivets, brass or copper.	Sugar nippers.	
	Needles (in tin-lined cases).	Syringes, garden.	
	Nut crackers.	Tacks.	
	Ornaments for saddlery, brass, iron, or steel.	Taper holders, metal.	
15	Ornaments for uniform.	Taps, brass.	
	Pans, ash.	Terrets.	
	Pans, copper, for closets.	Thimbles.	
	Pans, dust.	Tinware, in casks or cases.	
20	Pans, warming.	Tips, brassed, for boot heels.	
	Patten rings.	Tobacco boxes, metal.	
	Patterns, travellers', hardware.	Tools, carpenters', coopers' edge, joiners', masons', and ship- wrights'.	
	Percussion cap shells.	Traps, sink, brass or copper.	
	Pins, metal, in boxes.	Traps, vermin.	
25	Plates, door.	Trays, iron or steel.	
	Plates, iron, enamelled.	Trivets, iron or steel.	
	Pliers.	Trouser stretchers, iron, portable.	
	Powder flasks.	Trowels.	
	Pulley blocks, iron.	Umbrella fittings.	
30	Pulleys, iron.	Umbrella stretchers.	
	Pumps, hand, brass.	Valves, brass.	
	Railway carriage keys.	Washers, brass or copper.	
	Refrigerators.	Weights, brass.	
	Riddles.	Wire, copper or brass, packed in cases, casks, or in bags.	
35	Saddletrees.	Hames.	
	Scales and weights, letter.	Hammer heads, e.o.h.p.	
	Screws, brass, copper, or zinc.	Hammers (not steam), e.o.h.p.	
	Screws, table expanding.	Handcuffs.	
	Scythe blades.	Handles, chest and saucepan.	
40	Scythes and sickles.	Harrow shafts, tube iron or tube steel.	
	Shears, garden and sheep.	Hat and umbrella stands, cast iron.	
	Ships' logs, metal.	Hay, e.o.h.p., minimum load 30 cwt. per waggon.	
	Shoe horns and pegs, metallic.		
	Show tablets, metal, enamelled.		
45	Skates.		
	Skewers, iron or steel.		

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A.D. 1891. — <i>South-Eastern Railway.</i>	Hay forks. Hay forks, in cases. Hay rakes, hand, in cases. Hemp, e.o.h.p. Hessians, jute. Hinges, brass, iron, or steel. Hoes, hand. Hollow-ware, iron, including kettles, pans, maslins (pots for boiling fruit), and water cans, in casks or crates. Hooks and eyes. Hooks, boot, button, hat, coat, ceiling, reaping. Hooks, clip, galvanised iron. Hoops, wooden. Ice. Ink, except printers', in boxes, casks, or crates. Iron liquor or muriate of iron. Ivory black. Ivory waste or dust. Jacks, small. Japanned ware, in casks or cases. Japan wax. Jars, earthenware or stoneware. Kitchen fireplace stands. Kitool fibre. Knife boards. Knitting pins. Knives or blades for cutting machines. Knobs (range), iron or steel. Knobs (door). Knockers (door). Ladders (wooden). Ladles (not puddlers' iron). Laminated lead. Lamp burners. Lanterns, tin or iron. Lard, in casks, boxes, tins, or tubs with lids. Lasts, wooden. Latches, door. Lead piping, e.o.h.p. Leather, undressed, except in cases or crates.	Lemon and lime juice, in cases or casks. Lemons. Linen waste, e.o.h.p. Linen yarn and grey linen, steam or 5 hydraulic press-packed, in bunches or bales. Locks and keys. Locomotive engines and tenders, loaded in railway companies' 10 waggons. Logwood liquor. Machinery, in parts, in cases, e.o.h.p. Madders. Magnets. 15 Marbles, children's. Margarine, in casks, firkins, or boxes, or in tubs with wooden lids. Match boxes, japanned or enamelled tin, new, empty, packed. 20 Matchetts. Medals, brass or copper. Megass, e.o.h.p., minimum 20 cwt. per waggon. Mexican fibre, e.o.h.p., minimum 25 20 cwt. per waggon. Military ornaments, except gold, silver, or plated. Millstones, finished. Mineral and aerated waters, e.o.h.p. 30 Molliscorum. Mordant liquors (including alum liquor, dunging liquor, and red liquor). Mortars and pestles, iron or steel. 35 Mungo. Mushroom pulp. Mushroom spawn. Mustard, in casks, cases, boxes, or bags. 40 Nails and rivets, brass or copper. Nails, zinc. Needles (in tin-lined cases). Netting, of iron wire. Newspapers, in bales. 45 Nickel ore.
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| Nitrate of copper, in casks. | Piston rods, steel. |
| Nitrate of iron. | Plates, door. |
| Nut crackers, except gold, silver, or plated. | Plates, iron, enamelled. |
| 5 Nuts, e.o.h.p. | Pliers. |
| Oakum. | Plough shafts, tube iron or tube steel. |
| Oils, not dangerous, in casks, or iron drums, round or tapered at one end, e.o.h.p. | Plumbago. |
| 10 Oranges. | Polishing paste. |
| Orchilla weed. | Pork, in brine. |
| Ornaments for saddlery, brass, iron, or steel. | Poultry pens (wire), folded. |
| Ornaments for uniform, except gold, silver or plated. | Powder flasks. |
| 15 Osiers, twigs, and willows, brown. | Preserves (fish, fruit, meat, and provisions), in casks, boxes, or cases. |
| Paint, in casks or iron drums, or in tins packed in cases. | Printed matter, not bound. |
| Palisades, iron. | Provender, horse or cattle, e.o.h.p. |
| 20 Palm leaves. | Prunes, in casks or mats. |
| Palmetto leaf, e.o.h.p., minimum 20 cwt. per waggon. | Pulley blocks, iron. |
| Pans, ash. | Pulleys, iron. |
| Pans, copper, for closets. | Pumps and pump castings, in cases. |
| 25 Pans, dust. | Pumps, hand, brass. |
| Pans, warning. | Rags, pulled. |
| Paper, emery, sand, and tobacco. | Railway carriage keys. |
| Paper hangings, common, in bales. | Railway waggon bodies. |
| Paraffin and petroleum oils, in owners' tank waggons, not giving off inflammable vapour under 73° Fahr., when tested in the manner set forth in the Petroleum Act, 1879. | Railway waggon bodies, fitted together. |
| Parian, in casks or crates. | Railway waggon brasses. |
| 35 Patten rings. | Rain-water pipes, for spoutings and their connections, cast iron. |
| Patterns, travellers', hardware. | Raisins. |
| Pelts, e.o.h.p. | Reed webbing, for ceilings. |
| Percussion cap shells. | Refrigerators. |
| Pewter. | Revalenta arabica. |
| 40 Piassava, e.o.h.p., minimum 20 cwt. per waggon. | Rhubarb and rhubarb roots. |
| Pickaxes. | Riddles. |
| Picker bends. | Rizine. |
| Pickles, in boxes, cases, or casks. | Rolls, iron, e.o.h.p. |
| 45 Pimento. | Ropes. |
| Pins, metal, in boxes. | Ropes, wire. |
| | Sacks. |
| | Saddletrees. |
| | Sad irons, e.o.h.p. |
| | Safes, iron or steel. |
| | Sago. |
| | Sauces, in boxes, cases, or casks. |
| | Scales and weights, letter. |
| | Scoops, iron. |
| | Scrap zinc. |

A.D. 1891.	Screw propellers.	Stair rods.	
<i>South-Eastern Railway.</i>	Screws, brass, copper, or zinc.	Stannite of potash.	
	Screws, table expanding.	Stannite of soda.	
	Scrolls, iron (for fixing springs to carts and carriages).	Staples (wire), for bookbinders.	
	Scrows, e.o.h.p.	Starch, in casks, cases, boxes, or bags.	5
	Scythe blades.	Steam excavators or steam navvies.	
	Scythes and sickles.	Steel, bars and bundles.	
	Seal skins (wet and salted)	Steelyards.	
	Seaweed (dry) or alga marina.	Stirrups.	10
	Seeds, agricultural, e.o.h.p.	Stone blue, in casks, cases, boxes, or bags.	
	Semolina.	Stone, carved for building purposes, e.o.h.p.	
	Shears, garden and sheep.	Straw, e.o.h.p., minimum load 20 cwt. per waggon.	15
	Sheets, wool, new.	Strickles, in boxes or cases.	
	Ships' logs, metal.	Sugar mills.	
	Ships' masts.	Sugar nippers, except gold, silver, or plated.	20
	Ships' ventilators.	Syringes, garden.	
	Shoddy.	Tacks.	
	Shoe horns and pegs, metallic.	Tamarinds.	
	Shoemakers' wax.	Taper holders, metal.	
	Shot, lead, e.o.h.p.	Tapioca.	25
	Show tablets, metal enamelled.	Tapioca flour.	
	Shumac liquor.	Taps, brass.	
	Signal posts (railway) and materials belonging thereto.	Tarpaulings.	
	Silicate cotton or slag wool, e.o.h.p.	Tartar, liquid.	
	Sinks, cast iron, not enamelled.	Terne metal.	30
	Size, e.o.h.p.	Terrets.	
	Skates.	Thimbles.	
	Skewers, iron or steel.	Tin, in blocks, cakes, or ingots.	
	Slate pencils.	Tincal.	
	Slates, writing.	Tinfoil.	35
	Snuffers, iron or steel.	Tin liquor.	
	Spades and shovels, iron or steel.	Tinware, in casks or cases.	
	Spanners.	Tips, brassed, for boot heels.	
	Spelter sheets, e.o.h.p.	Tobacco boxes, metal.	
	Spetches, e.o.h.p.	Tobacco juice, in casks.	40
	Spirits of tar, in casks or iron drums.	Tobacco leaf, in hogsheads or tierces.	
	Spittoons, iron.	Tobacco stoves or presses.	
	Spoutings and connections, iron or steel.	Tools, carpenters', coopers', edge, joiners', masons', and shipwrights.	
	Spring balances.	Tools, well-boring and pit-boring.	45
	Springs, chair, sofa, mattress, door, or cart.	Torchwick.	
	Spurs, not plated.		
	Stable fittings (except enamelled), iron or steel.		

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| <p>Tow, in bales, e.o.h.p.
Tow waste, e.o.h.p.
Traps, sink, brass or copper.
Traps, vermin.
5 Trays, iron or steel.
Trivets, iron or steel.
Trousers stretchers, iron, portable.
Trowels.
Tubes, coated with brass.
10 Tubes, electro-coppered.
Tubes, steam, brass, or copper.
Tubs, iron.
Tie irons.
Turmeric.
15 Turpentine, spirits of, in casks or iron drums.
Twine.
Umbrella fittings.
Umbrella sticks, in the rough.
20 Umbrella stretchers.
Valves, brass.
Varnish, in casks or iron drums.
Vegetable wax.
Vegetables, packed, e.o.h.p.
25 Vices, iron or steel.
Vinegar, in cases.
Walking sticks, in the rough.</p> | <p>Walnuts, green, and husks.
Washers, brass or copper.
Washers, leather.
Weighing machines, large (those used for weighing railway or other vehicles, and also cattle).
Weights, brass.
Window frames, iron, packed in cases.
Window shutters, iron or steel.
Wines, British, in casks.
Wire, copper or brass, packed in cases, casks, or in bags.
Wire, cotton-covered, in casks, hampers, cases, and canvas-covered coils.
Wire, iron or steel, e.o.h.p.
Wire, lead.
Wood, bent, rough, unfinished.
Wool, raw.
Yarn, twist, and weft, cotton and linen, in bales, bags, wrappers, cases, boxes, skips, or casks.
Yeast, in bags, or in bags in baskets, hydraulic press-packed, dry.
Yellow metal bolts and nails.
Yellow metal rods.
Zinc bars.</p> |
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CLASS 3.

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| <p>Ale coolers.
30 Algerian fibre, e.o.h.p.
Alizarine, in casks or iron drums.
Almonds.
American or leather cloth.
Ammonia, liquid, in bottles (other
35 than carboys) in cases.
Angelica root.
Aniseed.
Apple rings, in slices, dried.
Apples, dry, or pippins.
40 Arsenic acid, e.o.h.p.
Bacon and hams, cured, e.o.h.p.
Baking powder.
Baths.</p> | <p>Beadings and mouldings, gilt, lacquered, or varnished, packed in boxes.
Bedsteads, e.o.h.p.
Beehives, made of wood.
Bell ringing (carillon) machinery.
Belting, for machinery.
Bichromate of soda, e.o.h.p.
Bichrome and bichromate of potash, e.o.h.p.
Bins, corn or wine.
Bitters, in casks or cases.
Black beer.
Bladders, in casks.
Blankets.</p> |
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A.D. 1891.	Blinds, paper.	Carraway seeds.	
<i>South-Eastern Railway.</i>	Blinds, Venetian and chain, in cases, crates, or frames.	Carriage and cart steps.	
	Blowing engines.	Castings, iron, light, e.o.h.p.	
	Blue, laundry, liquid, in boxes, cases, casks, or iron drums.	Castings, sanitary, iron or steel, for public urinals and water-closets.	5
	Blue paste.	Castings, steel, e.o.h.p.	
	Blue powder and stone and smalts, e.o.h.p.	Castor oil, in boxes.	
	Boards, parquet flooring.	Cellarets, wrought iron.	
	Boards, washing.	Chaff, in bags, not for cattle feeding.	
	Bobbins, e.o.h.p.	Chalk, French.	10
	Books, e.o.h.p.	Chalk, prepared.	
	Boothing or stalling.	Cheese, e.o.h.p.	
	Boots and shoes, including goloshes, and leather cut into boot shapes, in casks, cases, or boxes.	Cheese presses.	
	Boracic acid.	Chemicals, not dangerous, corrosive, or explosive, in casks, iron drums,	15
	Bottles and bottle stoppers, glass, e.o.h.p.	bales, or bags.	
	Bowls, iron or wood.	Chimney pieces, marble or slate, e.o.h.p.	
	Braces, except silk, for wearing apparel, in bales, packs, or trusses.	China, in hampers.	
	Broom and brush heads, e.o.h.p.	China grass, e.o.h.p.	20
	Brooms and brushes, packed.	Cinnabar ore.	
	Brush backs, xylonite.	Clock dials.	
	Buckets and pails.	Clogs, in casks, cases, or boxes.	
	Buckram.	Clothing (exclusive of silk goods), if packed in trusses, packs, or bales.	25
	Butter, in crocks in wood, or in crocks when packed with straw in baskets.	Clothing, for soldiers, police, prison warders, railway porters, postal, and telegraph (except busbies or helmets).	
	Calicoes.	Clothing, waterproof (except oily	30
	Candlewick.	canvas clothing).	
	Canvas.	Cloth, linen, packed.	
	Cap peaks, not oily.	Coach and upholsterers' trimmings, in packs, trusses, or bales.	
	Caps, men's or boys', except silk, in bales, packs, or trusses.	Cob nuts.	35
	Capsules, metal, in cases.	Cocoa nut fibre, husk, shell, or matting, e.o.h.p.	
	Carbon candles, for electric lighting.	Cocoa nuts.	
	Carbonate of ammonia, in cases.	Coffee extract or essence.	
	Card cloth.	Coin, copper or bronze.	40
	Cards, for weaving, packed in cases.	Collars, rush, for horses.	
	Carpet bags.	Colliery pulleys.	
	Carpet beating machines.	Colours, in cans, hampers, boxes, or iron bottles.	
	Carpet lining (cork)	Combs.	45
	Carpeting.	Coquilla nuts.	
	Carpeting (cork)		

	Cordials, in casks or cases.	Floor cloth, including oil cloth, A.D. 1891.
	Coriander seed.	boulinikon, kamptulicon, and <i>South-Eastern</i>
	Cork shavings or cuttings.	linoleum. <i>Railway.</i>
	Cork socks, in boxes, cases, or casks.	Hearth rugs, except skins.
5	Corkwood.	Hooks and eyes.
	Cornice poles, wood, in bundles, with-	Huckabacks.
	out rings or ends, not gilt.	India-rubber goods, except shoes
	Corozzo nuts.	and goloshes.
	Cotton and linen goods, in bales,	Laces, boot and stay, cotton or
10	boxes, cases, packs, or trusses,	leather.
	e.o.h.p.	Linen cloth, packed.
	Cotton and linen thread.	Paper collars, cuffs, and shirt fronts.
	Cotton and woollen slops, in hampers,	Shirts, cotton, woollen, and linen,
	bales, or boxes.	in bales, packs, or trusses.
15	Cotton wool, dressed and carded.	Stays, not silk.
	Crucibles, e.o.h.p.	Tapes.
	Cummin seed.	Thimbles, not gold, silver, or
	Cutlery.	plated.
	• Cyanite, in cans, hampers, boxes, or	Wadding, cotton.
20	iron bottles.	Woollen and worsted yarn.
	Dishes, wood.	Dripping, in crocks in wood, or in
	Drapery, heavy.—Packages containing	tubs or tins without lids.
	any of the following articles:—	Druggeting.
	American or leather cloth.	Drugs, in casks, bales, or bags.
25	Blankets.	Drysalteries, in casks.
	Boots and shoes, including goloshes,	Dutch metal and leaf.
	in casks, cases, or boxes.	Dyes, in casks and iron drums.
	Buckram.	Earth-closets.
	Buttons, except gold, silver, or	Earthenware, in hampers.
30	plated.	Eggs, in boxes, cases, or crates.
	Calicoes.	Elastic webbing.
	Carpet bags.	Electric batteries.
	Carpeting.	Electric cable.
	Clothing, waterproof (except oily	Emery rollers and emery
35	canvas clothing).	e.o.h.p.
	Cotton and linen goods, in bales,	Esparto grass, e.o.h.p.
	boxes, cases, packs, or trusses,	Fenders, in crates.
	e.o.h.p.	Fenders, kitchen, iron or steel.
	Cotton and linen thread.	Fenders, ships', cork or hemp.
40	Cotton and woollen slops, in	Fents and tabs, cotton and woollen.
	hampers, bales, or boxes.	Fern, for litter or packing, e.o.h.p.,
	Druggeting.	minimum 20 cwt. per waggon.
	Elastic webbing.	Filberts.
	Eyelets.	Filters, earthenware.
45	Flannel.	Fire engines, steam.
		Fire escapes.

A.D. 1891.	Fire extinguishers (hand grenade),	Groceries, mixed.
South-Eastern Railway.	packed.	Packages consigned as mixed
	Fish, fresh, e.o.h.p.	groceries may include any
	Fish glue.	grocery articles set out in
	Flannel.	classes herein-before mentioned 5
	Flax, e.o.h.p.	or in this class, the following
	Flax straw, e.o.h.p.	articles in Class 4:—
	Floor cloth, including oil cloth,	Cardamoms.
	boulinikon, kamptulicon, and	Citric acid.
	linoleum.	Confectionery, e.o.h.p. 10
	Flour dressing or purifying machines.	Crystallised fruits, e.o.h.p.
	Flower roots (not orchids).	Meat pies.
	Forges, portable, e.o.h.p.	Preserved ginger.
	Forks, e.o.h.p.	Sausages.
	Fruit, ripe, not hothouse:—	Yeast, e.o.h.p. 15
	Apricots.	and the following in Class 5:—
	Cherries.	Blue, laundry liquid, e.o.h.p.
	Nectarines.	Cinnamon.
	Peaches.	Cloves.
	Raspberries.	Cochineal. 20
	Strawberries.	Cordials, e.o.h.p.
	Fustian and corduroy.	Extract of meat.
	Gas meters.	Indigo.
	Gelatine.	Isinglass.
	German silver, in sheets.	Lard, e.o.h.p. 25
	German silver wire, in casks and	Nutmegs.
	cases.	Gums, e.o.h.p.
	Ginger, e.o.h.p.	Gun stocks.
	Glass beads.	Gun wads.
	Glass, crown, rolled and sheet.	Guns, machine, in cases. 30
	Glass, flint, e.o.h.p.	Gutta-percha, raw.
	Glass, plate, rough.	Guttering or corrugating machines,
	Glass, plate, not silvered.	e.o.h.p.
	Gloves, cotton, woollen, or worsted, in	Hair, for manufacturing purposes,
	bales, packs, or trusses.	e.o.h.p. 35
	Gloves, rough leather, for labourers.	Hair cloth.
	Glycerine, in cases or boxes.	Harness or saddlery, in tin-lined cases
	Glycerine grease, for lubricating	or casks.
	purposes, in tins packed in wooden	Hassocks.
	cases.	Hats, rush, in bales, trusses, and 40
	Goat skins, e.o.h.p.	hampers.
	Granite, polished or dressed, e.o.h.p.	Hay rakes, hand, e.o.h.p.
	Grapes, packed in cork dust or saw-	Hearthrugs, except skins.
	dust, in casks.	Heel balls, shoemakers'.
		Helmets, metal, in cases or boxes. 45
		Herbs, green.

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Railway.*

Hides, e.o.h.p.	Linen yarn or grey linen, e.o.h.p.
Honey, in casks, or in jars packed in crates or cases.	Liquorice.
Hoofs, horns, and horn tips, buffalo,	Looking-glass frames (common), wood (not gilded) or Dutch metalled.
5 cow, goat, ox, and sheep, e.o.h.p.	Maccaroni.
Hops.	Machines, fitted up, packed, e.o.h.p.
Hosiery, in bales, packs, or trusses.	Magnesia.
Huckabacks.	Marble, packed, and in slabs cemented together.
Hurdles, iron or steel, on wheels.	Margarine, in crocks in wood, or in crocks when packed with straw in baskets.
10 India-rubber goods, except shoes and goloshes.	Marquees or tents.
India-rubber, raw.	Mastic.
Ink, printers'.	Mats and matting, e.o.h.p.
Jews' harps.	Megass, e.o.h.p.
15 Joiners' work (common wood)—	Merinoes, in bales, packs or trusses.
Beadings and mouldings (not gilt, lacquered, or varnished), doors and door frames, fittings and fixtures for buildings, staircases, balusters	Mexican fibre, e.o.h.p.
20 and hand rails, window sashes and frames and shutters.	Mica.
Juniper berries.	Milk.
Kips, e.o.h.p.	Milk cans and pans.
Laces, boot or stay, cotton or leather.	Millboard rollers (for winding paper in cases).
25 Lamp black.	Mops.
Lamp chimneys (glass).	Mortars and pestles, marble.
Lamp frames (street).	Moss, packed.
Lamp reflectors, enamelled iron.	Muslin, book, if packed in bales; packs or trusses.
Lamp wick.	Mustard, e.o.h.p.
30 Lamps, paraffin, in parts (except china or earthenware) packed in casks and cases.	Netting, cotton and twine.
Lard, in bladders, in crocks, in wood or in tubs, or tins without lids.	Nickel.
35 Lavatory stands and basins, earthenware, complete, enamelled.	Nitrate of baryta.
Lawn mowers, packed.	Oars.
Lead pencils.	Oils, not dangerous, e.o.h.p.
Leather, e.o.h.p.	Oleic acid, in casks.
40 Lemon and lime juice, e.o.h.p.	Osiers, twigs and willows, white or stained.
Life buoys.	Osnaburgs.
Limestone, polished or dressed.	Oxalic acid.
Lime water, e.o.h.p.	Paints, in cans, hampers, boxes, or iron bottles.
Lincrusta and anaglypta (decorative	Palliassees, straw.
45 wall papers).	Palmetto leaf, e.o.h.p.
Linen cloth, packed.	Pans, chemical and dye, iron or steel.
	Pans, earthenware or iron, for sanitary purposes.

A.D. 1891.	Paper, e.o.h.p.	Sewing machines, in parts, packed.	
South-Eastern Railway.	Paper collars, cuffs, and shirtfronts.	Sewing machine stands, in parts, packed in cases or frames.	
	Paper, gummed, for labels.	Shafts, cart.	
	Paper hangings, e.o.h.p.	Shafts, gig, carriage, or dog cart, not painted nor varnished.	5
	Paper tubes, for cops.	Shavings, wood.	
	Parian, in hampers.	Sheepskins, e.o.h.p.	
	Pattens, in casks, cases, or boxes.	Sheet steel.	
	Pearl shells.	Shellac.	10
	Penholders, wood or metal (except gold, silver, or plated).	Shells.	
	Pepper.	Ships' blocks.	
	Percussion caps, uncharged.	Ships' sails, finished.	
	Petroleum grease or petroleum jelly.	Shirts, cotton, woollen, and linen, in bales, packs, trusses, and hampers.	15
	Piassava, e.o.h.p.	Shoe horns and pegs.	
	Pickles, e.o.h.p.	Shoes and boots, including goloshes and leather cut into shoe shapes, in casks, cases, or boxes.	
	Picture frames, common, wood (not gilded) or Dutch metalled.	Shot belts.	20
	Pins, metal.	Show cards (cardboard), unframed.	
	Plants, e.o.h.p.	Shutters, revolving, wooden.	
	Preserves (fish, fruit, meat, and pro- visions), e.o.h.p., in crates or baskets.	Shuttles, weavers'.	
	Pulley blocks, wood.	Silver ore.	
	Pumps and pump castings, e.o.h.p.	Sinks, enamelled.	25
	Quicks, e.o.h.p.	Skins, hare and rabbit.	
	Rabbit fur, or hatters' wool.	Slate beds of billiard tables, packed in cases.	
	Raffia.	Slate slabs.	
	Railway cards and tickets.	Spindles, in boxes.	30
	Reels, for garden hose.	Spirits, in casks or cases.	
	Rennet.	Splints, wood for matches.	
	Rick poles and covers.	Squeegees, for cleaning ships' decks, &c.	
	Road scraping and road sweeping machines.	Stable fittings and mangers, iron, 35 enamelled.	
	Rock, crystal.	Starch, e.o.h.p.	
	Rugs, hearth, except skin.	Stationery, e.o.h.p.	
	Saddlery or harness, in tin-lined cases or casks.	Stays, not silk, for wearing apparel.	
	Sauces, e.o.h.p.	Stills, iron.	40
	Saw-bench machines, portable, packed.	Stone blue, e.o.h.p.	
	Scale beams and scales.	Stoves, gas or oil.	
	Scoops, wood.	Strickles, e.o.h.p.	
	Screw jacks, except iron.	Stuff goods, in bales, packs, or trusses.	45
	Scythe sneds or handles.	Sugar, e.o.h.p.	
	Sealing wax.		
	Seaweed, edible.		

	Sugar candy.	Velvet, cotton, in bales, packs, or trusses.	A.D. 1891.
	Syrup, in cases, in tins, in baskets, or in stone bottles packed in crates or hampers.	Vernicelli.	South-Eastern Railway.
5	Tables, cast iron or steel, in parts.	Vinegar, e.o.h.p.	
	Talc.	Wadding, cotton.	
	Tapes.	Wash leather.	
	Tea.	Wash-stand tops, marble, packed.	
	Thimbles, except gold, silver, or plated.	Washing and wringing machines, packed.	
10	Thread, cotton and linen.	Water meters.	
	Toasting forks, iron or steel.	Weighing machines, small (those used for weighing packages and goods).	
	Tobacco juice, e.o.h.p.	Wheelbarrows.	
	Tobacco leaf, e.o.h.p.	Wheels, rudder or steering, in cases, crates, or frames.	
15	Tow, e.o.h.p.	Whetstones and honestones.	
	Toys, packed.	Whisks, packed.	
	Trellis work (wood), in bundles.	Winches, steam.	
	Troughs, bakers', wooden.	Window frames, iron, e.o.h.p.	
	Troughs, cattle and other, iron or steel.	Wines, British, e.o.h.p.	
20	Tubes, brass or copper, except steam, packed.	Wines, in casks or cases.	
	Tubs, washing.	Wood, bent, e.o.h.p.	
	Tubs, wood.	Wool, dressed or carded.	
25	Turnery ware.	Woollen and worsted goods, in bales, packs, or trusses.	
	Type.	Woollen cloth, in bales, packs, or trusses.	
	Varnish, e.o.h.p.	Xylonite.	
	Vaseline.	Yarns, twist and weft (except silk).	
	Vegetable ivory.	Yellow or Persian berries.	

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CLASS 4.

	Agricultural machines and implements, e.o.h.p.	Beef wine, in boxes.
	Alabaster.	Bee hives, straw.
	Albumen.	Beer engines.
35	Alizarine, e.o.h.p.	Bellows, e.o.h.p.
	Ammonia, liquid, in bottles (other than carbons) in hampers.	Bells.
	Anchovies.	Billiard cues, in bundles.
	Annotto, e.o.h.p.	Blinds, venetian and chain, e.o.h.p.
40	Anthracene, e.o.h.p.	Boilers, copper.
	Asparagus.	Books, bound or half bound in calf, morocco, roan, russia, or law calf.
	Bacon and hams, fresh or green.	Boots and shoes, including goloshes and leather cut into boot shapes, in hampers (white rod).
	Bags, leather.	

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A.D. 1891. <i>South-Eastern Railway.</i>	Braces, for wearing apparel, not silk, e.o.h.p. Bristles, e.o.h.p. Britannia metal goods. Bronze powder. Brooms and brushes, e.o.h.p. Bungs and corks. Butter, in flats or hampers, or in tubs or cools without lids. Candles, wax. Canes and rattans. Caps, men's or boys' (except silk), in boxes or cases. Caravans (showmen's or hawkers') and vans containing steam roundabouts. Carbolic acid, solid. Carboys, gutta percha. Cardamoms. Cats' and dogs' meat. Cattle cribs. Chaff, e.o.h.p. Chairs and seats, garden, e.o.h.p. Chairs, common, folding, in boxes, cases, crates, and parcels. Chemicals, not dangerous, corrosive, or explosive, in boxes or hampers. Chimney pieces, metal, unpacked. Chimney tops, iron or zinc. China, in boxes or cases. Churns and churning machines. Cisterns. Citric acid. Clocks, turret and church. Clogs, e.o.h.p. Cloth, linen, tied in bundles, but not protected by wrappers, or not packed. Clothing (exclusive of silk goods), e.o.h.p. Coach and upholsterers' trimmings, e.o.h.p. Coal scuttles. Cobalt. Coffee carts or stalls on wheels. Confectionery, e.o.h.p.	Corn crushers. Cricket implements. Croquet implements. Crystallised fruit, e.o.h.p. Curtains, cotton, lace. 5 Dandy rollers, in cases, for paper mills. Drapery, light.—Packages containing any drapery articles set out in classes herein-before mentioned 10 and in this class, and any of the following articles:— Bags (leather, ladies' hand, courier, and travelling). Braces, not silk, for wearing apparel, 15 Carpeting, exceeding 15 feet in length, packed in cases. Cloth, woollen. Clothing (exclusive of silk goods), e.o.h.p., 20 Coach and upholsterers' trimmings. Gloves, cotton, woollen, and worsted. Haberdashery. Hosiery. 25 Muslins (book). Needles. Stuff goods. Umbrellas. Woollen and worsted goods. 30 Dripping, in bladders. Druggists' sundries, in mixed packages. Drugs, in boxes or hampers. Drysalteries, e.o.h.p. 35 Dye extracts. Dyes, e.o.h.p. Earthenware, in boxes or cases. Eggs, e.o.h.p. Extract of malt. 40 Felt hat bodies. Fire engines, e.o.h.p. Fish, fresh— Brill, grayling, lobsters, oysters, prawns, red mullet, salmon, smelt, 45 soles, trout, turbot, whitebait.
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	Flax in the straw.	Household linen and wearing apparel	A.D. 1891.
	Flower roots, e.o.h.p.	(exclusive of silk goods), e.o.h.p.	<i>South-Eastern</i>
	Flower stands, wrought iron.	Incubators, complete.	<i>Railway.</i>
	Fluid, disinfecting, in bottles, packed	Ink, e.o.h.p.	
5	in cases or hampers, or in basketed jars.	Japanned ware, e.o.h.p.	
	Footballs.	Kilting machines, in parts, packed.	
	Frilling machines, in parts, packed.	Knapsacks, soldiers'.	
	Fruit-cleaning machines.	Knitting machines, in parts, packed.	
10	Furniture, in vans, carts, or road waggons.	Lace.	
	Garden arches.	Lace, British, not silk.	
	Garden engines.	Laces, boot or stay, e.o.h.p.	
	Glasshouse pots.	Lamps.	
15	Glass, in boxes or cases.	Lawn mowers, not packed.	
	Glass, prepared, for photographers.	Lawn tennis implements.	
	Globes, moons, or shades, glass, common.	Leather leggings.	
	Gloves, cotton, woollen, and worsted,	Lint.	
20	e.o.h.p.	Lithographic stones.	
	Gold size.	Looms, not packed.	
	Golf clubs.	Luggage or baggage, personal.	
	Grates, ovens, ranges, or stoves, polished.	Machinery, in parts, not packed, e.o.h.p.	
25	Gravestones or tombstones.	Machines, fitted up, not packed, e.o.h.p.	
	Gun barrels, e.o.h.p.	Malt crushers.	
	Guns.	Map, in boxes or cases.	
	Gutta-percha goods.	Margarine, in baskets, flats, or hampers, or in tubs without lids.	
	Guttering or corrugating machines,	Mats, skin.	
30	not packed.	Matresses.	
	Haberdashery.	Meat, fresh.	
	Hand carts.	Meat pies.	
	Handmills.	Meat safes.	
	Hares, dead.	Mincing machines.	
35	Harness, e.o.h.p.	Mushrooms.	
	Hat leathers.	Muslin, book, e.o.h.p.	
	Hats, soft felt.	Needles, e.o.h.p.	
	Hawkers' packs and trusses.	Oleic acid, e.o.h.p.	
	Hollow-ware, iron, including kettles,	Panoramas and theatrical scenery.	
40	pans, maslins (pots for boiling fruit), and water cans, e.o.h.p.	Pans, copper.	
	Honey, e.o.h.p.	Parian, in boxes or cases.	
	Hop bitters.	Patterns, e.o.h.p.	
	Hose, leather and canvas.	Patterns, wood, for castings.	
45	Hosiery, e.o.h.p.	Pens, steel.	
		Perforating and paper cutting machines.	
		Pine apples, not hothouse, packed.	

A.D. 1891. <i>South-Eastern Railway.</i>	Pipes, brass and copper.	Stone, decorative, carved for decorating the interior of buildings.	
	Pipes, smoking.	Stoves, fire-clay tile.	
	Pistols.	Stuff goods, e.o.h.p.	
	Plaiting machines, in parts, packed.	Swing boats and hobby horses.	5
	Plated goods.	Tables, cast iron or cast steel.	
	Plums (dried), in fancy boxes.	Tanks.	
	Porcelain.	Tartaric acid.	
	Poultry, dead.	Telegraph instruments, packed.	
	Preserved ginger.	Telephone apparatus, packed.	10
	Preserves (fish, fruit, meat, and provisions) e.o.h.p.	Textile fabrics, made of mixed cotton, linen, wool, or similar materials.	
	Rabbits, dead.	Theatrical luggage.	
	Razor strops.	Tiles, art.	
	Reeds and rushes.	Tin crystals.	15
	Reflectors, glass, with metal backs.	Tinware, e.o.h.p.	
	Rifles.	Tobacco, manufactured, except cigars and cigarettes.	
	Rollers, type printers'.	Tomatoes.	
	Saddlery, e.o.h.p.	Toys, e.o.h.p.	20
	Sausages and saveloys.	Tubes, tin and zinc.	
	Saw-bench machines, portable, not packed.	Tubing, brass or copper, e.o.h.p.	
	Seal skins, e.o.h.p.	Ultramarine.	
	Seeds, e.o.h.p.	Umbrellas.	
	Sewing machine stands, e.o.h.p.	Umbrella sticks, e.o.h.p.	25
	Shafts, gig, carriage, or dog cart, e.o.h.p.	Vans, commercial travellers'.	
	Sheep racks.	Vats.	
	Shirts, e.o.h.p.	Vegetable washing machines.	
	Shoes and boots, including goloshes and leather cut into shoe shapes, in hampers (white rod).	Vegetables, hothouse, packed.	
	Show cards, e.o.h.p.	Veneers.	30
	Shrubs and trees, e.o.h.p.	Venison.	
	Skins, fine, including deer fox, kid, musquash, and nutria.	Verdigris.	
	Snuff.	Walking sticks, e.o.h.p.	
	Spades and shovels, wooden.	Warps, except silk.	
	Spermaceti.	Washing and wringing machines, not packed.	35
	Spindles, e.o.h.p.	Whalebone.	
	Spirits, in hampers.	Wheels, cart, coach, and carriage.	
	Spirits of tar, e.o.h.p.	Wheels, rudder or steering, e.o.h.p.	
	Stag horns.	Wines, in hampers.	40
	Steam gauges.	Wire, insulated.	
	Stereotype casts.	Wire, polished or needle.	
	Stills, copper.	Wire gauze.	
		Woodwork for the manufacture of organs.	45

Woodwork for the manufacture of pianos. Woollen cloth, e.o.h.p.
Yeast, e.o.h.p.
Woollen and worsted goods, e.o.h.p.

A.D. 1891.

*South-Eastern
Railway.*

CLASS 5.

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| 5 | Acetic or wood acid, e.o.h.p. | Cinnamon. |
| | Aluminium. | Clock cases. |
| | Amber. | Clocks, e.o.h.p. |
| | Ammonia, liquid, e.o.h.p. | Cloves. |
| | Animals and birds, stuffed, in cases. | Cochineal. |
| 10 | Aquaria, glass. | Coffins. |
| | Artificial flowers. | Collodion cotton, in bottles, packed in cases. |
| | Bagatelle tables. | Colours, in jars. |
| | Balloons. | Conservatories and hothouses, in parts. |
| | Bark, not for tanning, e.o.h.p. | Cordials, e.o.h.p. |
| 15 | Barometers. | Cork socks, e.o.h.p. |
| | Baskets, e.o.h.p. | Crape. |
| | Bath chairs. | Cyanite, in jars. |
| | Beadings and mouldings, gilt, lacquered, or varnished, e.o.h.p. | Dripping, in crocks, e.o.h.p. |
| 20 | Beds and bedding. | Drugs, e.o.h.p. |
| | Bicycles. | Dyes, in glass carboys. |
| | Billiard tables. | Empty cases, casks, crates, hampers, and other empties, e.o.h.p. |
| | Bird cages. | Engravings. |
| | Bismuth. | Evergeens. |
| 25 | Blue, laundry, liquid, e.o.h.p. | Extract of meat. |
| | Boats and canoes. | Feathers. |
| | Boots and shoes, including goloshes and leather cut into boot shapes, e.o.h.p. | Fenders, e.o.h.p. |
| 30 | Boxes, e.o.h.p. | Figures, casts or ornaments, alabaster, bronze, gypsum, plaster, stucco, or terra cotta. |
| | Butter, in crocks, e.o.h.p. | Figures, flowers, and heads, wax. |
| | Caps, e.o.h.p. | Flowers, cut. |
| | Carbolic acid, liquid, e.o.h.p. | Flower stands, e.o.h.p. |
| | Carboys, glass. | Frilling machines, fitted up, packed. |
| 35 | Cards, for carding machines, e.o.h.p. | Fruit, hot house. |
| | Carriage bodies, e.o.h.p. | Furniture, e.o.h.p. |
| | Chairs and seats, e.o.h.p. | Furs. |
| | Chandeliers and gasaliers. | Game. |
| | Chemicals, not dangerous, corrosive, or explosive, e.o.h.p. | Glass, cut, ornamental, for doors. |
| 40 | Chloride of gold, in boxes, for photographers. | Glass, plate, silvered. |
| | Cigars and cigarettes. | Glass, stained. |

A.D. 1891. <i>South-Eastern Railway.</i>	Globes, for educational purposes. Globes, moons, or shades, glass, e.o.h.p. Gloves, e.o.h.p. Glycerine, e.o.h.p. Hair, for head dressing. Hat and umbrella stands, wood. Hats, except soft felt and rush. Helmets, felt, in cases or boxes. Horses, dead. Indigo. Isinglass. Ivory, e.o.h.p. Jet. Kilting machines, fitted up, packed. Knitting machines, fitted up, packed. Lace. Lard, e.o.h.p. Looking-glass frames, e.o.h.p. Looking glasses and mirrors, glass. Lustres and vases, glass. Magnesium metal. Maps, e.o.h.p. Margarine, in crocks, e.o.h.p. Match boxes, empty, e.o.h.p. Military ornaments, e.o.h.p. Millinery. Models, clay. Morphia, in bottles in hampers. Moss, e.o.h.p. Musical instruments. Muslins. Nitrate of copper, in jars or stone bottles, covered with wicker basket work. Nitrate of silver, in boxes, for photo- graphers. Nut crackers, e.o.h.p. Nutmegs. Optical instruments. Organs and organ work. Ornaments for uniform, e.o.h.p. Overmantels, cast iron, with mirrors, Paints, in jars. Papier maché goods. Parchment.	Penholders, e.o.h.p. Perambulators, complete or in parts. Perfumery. Phosphorus paste (vermin killer), packed. 5 Photographic apparatus. Picture frames, e.o.h.p. Pictures. Pine apples, e.o.h.p. Plaiting machines, fitted up, packed. 10 Plants and shrubs (garden), in baskets, mats, pots, or tubs. Platinum. Plush, silk. Portmanteaus. 15 Poultry, alive. Quicksilver. Quills. Retorts, glass. Ribbons. 20 Rocking horses. Rollers, brass or copper. Seal skins, made into articles of wearing apparel. Serpentine, manufactured, packed. 25 Sewing machines, fitted up, packed. Shoes and boots, including goloshes and leather cut into shoe shapes, e.o.h.p. Show cases for shops, glass and wood- 30 work. Silk. Silver precipitate. Spirits, e.o.h.p. Sponges. 35 Straw goods, including straw hats and straw bonnets. Straw plait. Sugar nippers, e.o.h.p. Summer houses. 40 Surgical instruments. Teazles. Telescopes. Thermometers. Thimbles, e.o.h.p. 45
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Tonquin beans.	Ventilators, e.o.h.p.	A.D. 1891.
Tortoiseshell. -	Watch glasses.	—
Tricycles and velocipedes.	Wines, e.o.h.p.	<i>South-Eastern</i>
Trunks.	Woodwork, carved, for decorating the	<i>Railway.</i>
5 Turpentine, spirits of, e.o.h.p.	interior of buildings.	
Turtle.	Yolk of eggs.	
Velvet, e.o.h.p.		

**South-Eastern Railway
Company
(Rates and Charges)
Provisional Order.**

A

B I L L

To confirm a Provisional Order made by the
Board of Trade under the Railway and
Canal Traffic Act, 1888, containing the
Classification of Merchandise Traffic, and
the Schedule of Maximum Rates and
Charges applicable thereto, of the South-
Eastern Railway Company, and certain other
Railway Companies connected therewith.

*(Prepared and brought in by
Sir Michael Hicks-Beach and Baron Henry de Worms.)*

*Ordered, by The House of Commons, to be Printed,
10 February 1891.*

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[Price 5½d.]

[Bill 204.]

A

B I L L

[AS AMENDED BY THE JOINT COMMITTEE OF LORDS AND
COMMONS]

TO

Confirm a Provisional Order made by the Board of Trade A.D. 1891.
under the Railway and Canal Traffic Act, 1888, con-
taining the Classification of Merchandise Traffic, and the
Schedule of Maximum Rates and Charges applicable
thereto, of the South-Eastern Railway Company, and
certain other Railway Companies connected therewith.

WHEREAS under the Railway and Canal Traffic Act, 1888, 51 & 52 Vict.
the Board of Trade embodied in a Provisional Order the c. 25. s. 24.
classification of merchandise traffic and schedule of maximum rates
and charges, including all terminal charges which, in the opinion
5 of the Board of Trade, ought to be adopted by the South-Eastern
Railway Company, and the railway companies connected there-
with, which are mentioned in the schedule to the said Provisional
Order :

And whereas it is expedient that the Provisional Order, as
10 set out in the schedule to this Act annexed, be confirmed by Act of
Parliament :

Be it therefore enacted by the Queen's most Excellent Majesty,
by and with the advice and consent of the Lords Spiritual and
Temporal, and Commons, in this present Parliament assembled,
15 and by the authority of the same, as follows :

1. This Act may be cited as the South-Eastern Railway Company Short title.
(Rates and Charges) Order Confirmation Act, 1891.

2. The Order, as set out in the schedule to this Act annexed, Confirmation
shall be and the same is hereby confirmed, and all the provisions of Order in
20 of the said Order in manner and form as they are set out in the schedule.
said schedule shall, from and after the passing of this Act, have
full validity and effect.

[Bill 423.]

A

SCHEDULE.

A.D. 1891.

SOUTH-EASTERN RAILWAY COMPANY.

*South-Eastern
Railway.*

Order of the Board of Trade under the Railway and Canal Traffic Act, 1888, embodying the Classification of Merchandise Traffic and the authorised Schedule of Maximum Rates and Charges, 5 including all Terminal Charges applicable to the said Classification of the South-Eastern Railway Company, and certain other Railway Companies connected therewith.

Short title.

1. This Order may be cited as the South-Eastern Railway Company (Rates and Charges) Order, 1891.

10

Commence-
ment.

2. This Order shall come into force and have effect on the 1st of August 1892 or such later date as the Board of Trade may by order direct, which date is in this Order referred to as the commencement of this Order.

Interpretation.

3. This Order is to be read and construed subject in all respects to the provisions of the Railway and Canal Traffic Acts, 1873 and 1888, and of any 15 other Acts or parts of Acts incorporated therewith.

Schedule of
maximum
rates and
charges.

4. From and after the commencement of this Order the maximum rates and charges which the South-Eastern Railway Company, and the railway companies connected therewith mentioned in the appendix to the schedule to this Order in respect of railways mentioned in the said appendix, shall be 20 entitled to charge and make in respect of merchandise traffic on the railways of the said companies, shall be the rates and charges specified in the schedule to this Order annexed, and shall be subject to the classification, regulations, and provisions set forth in the said schedule.

SCHEDULE OF MAXIMUM RATES AND CHARGES, AND CLASSIFICATION OF 25 MERCHANDISE TRAFFIC APPLICABLE TO THE SOUTH-EASTERN RAILWAY COMPANY, AND CERTAIN OTHER COMPANIES CONNECTED THEREWITH.

I.—MAXIMUM RATES AND CHARGES.

1. This schedule of maximum rates and charges shall be divided into six parts: Part I., containing the maximum rates and charges authorised in respect 30 of the merchandise comprised in the several classes of merchandise specified in the classification; Part II. and Part III., containing the maximum rates and charges authorised in respect of animals and carriages as therein mentioned; Part IV., specifying the exceptional charges mentioned in such part, and the circumstances in which they may be made; Part V., containing the rates 35 and charges authorised in respect of perishable merchandise by passenger train, with the provisions and regulations which are to apply to such class of merchandise; and Part VI., containing the rates and charges authorised in respect of small parcels by merchandise train, with the provisions and regulations which are to apply to such parcels. 40

2. The maximum rate for conveyance is the maximum rate which the Company may charge for the conveyance of merchandise by merchandise train; and, subject to the exceptions and provisions specified in this schedule, includes the provision of locomotive power and trucks by the Company, and
5 every other expense incidental to such conveyance not herein-after provided for. Provided that—

(a.) The provision of trucks is not included in the maximum rates applicable to merchandise specified in Class A. of the classification, and the Com-
10 pany shall not be required to provide trucks for the conveyance of such merchandise, or for the conveyance of lime in bulk or salt in bulk, or of the following articles when carried in such a manner as to injure the trucks of the Company; that is to say, ammoniacal liquor, creosote, coal tar, gas tar, gas water, or gravel tarred for paving.

(b.) Where, for the conveyance of merchandise other than merchandise
15 specified in Class A. of the classification, the Company do not provide trucks, the rate authorised for conveyance shall be reduced by a sum which for distances not exceeding 50 miles, shall in case of difference between the Company and the person liable to pay the charge, be determined by an arbitrator to be appointed by the Board of Trade, and
20 for distances exceeding 50 miles, shall be the charge authorised to be made by the Company for the provision of trucks when not included in the maximum rate for conveyance.

3. The maximum station terminal is the maximum charge which the Com-
pany may make to a trader for the use of the accommodation (exclusive of
25 coal drops) provided, and for the duties undertaken by the Company for which no other provision is made in this schedule, at the terminal station for or in dealing with merchandise, as carriers thereof, before or after conveyance.

4. The maximum service terminals are the maximum charges which the
30 Company may make to a trader for the following services, when rendered to or for a trader, that is to say, loading, unloading, covering, and uncovering, merchandise, which charges shall, in respect of each service, be deemed to include all charges for the provision by the Company of labour, machinery, plant, stores, and sheets. Provided that—

35 Where merchandise conveyed in a separate truck is loaded or unloaded elsewhere than in a shed or building of the Company, the Company may not charge to a trader any service terminal for the performance by the Company of any of the said services if the trader has requested the Company to allow him to perform the service for himself, and the Company have unreasonably
40 refused to allow him to do so. Any dispute between a trader and the Company in reference to any service terminal charged to a trader who is not allowed by the Company to perform for himself the service, shall be determined by the Board of Trade.

5. The Company may charge for the services hereunder mentioned, or any
45 of them, when rendered to a trader at his request or for his convenience, a reasonable sum, by way of addition to the tonnage rate. Any difference arising under this section shall be determined by an arbitrator to be appointed

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by the Board of Trade at the instance of either party. Provided that where before any service is rendered to a trader he has given notice in writing to the Company that he does not require it, the service shall not be deemed to have been rendered at the trader's request or for his convenience :—

- (i.) Services rendered by the Company at or in connexion with sidings 5
not belonging to the Company.
- (ii.) The collection or delivery of merchandise outside the terminal station.
- (iii.) Weighing merchandise.
- (iv.) The detention of trucks, or the use or occupation of any accommoda-
tion, before or after conveyance, beyond such period as shall be reasonably 10
necessary for enabling the Company to deal with the merchandise as
carriers thereof, or the consignor or consignee to give or take delivery
thereof; or, in cases in which the merchandise is consigned to an address
other than the terminal station beyond a reasonable period from the 15
time when notice has been delivered at such address that the merchandise
has arrived at the terminal station for delivery. And services rendered
in connexion with such use and occupation.
- (v.) Loading or unloading, covering or uncovering merchandise comprised
in Class A. or Class B. of the classification.
- (vi.) The use of coal drops. 20
- (vii.) The provision by the Company of accommodation at a waterside
wharf, and special services rendered thereat by the Company in respect
of loading or unloading merchandise into or out of vessels or barges
where no special charge is prescribed by any Act of Parliament. Provided 25
that charges under this sub-section shall for the purposes of sub-section
(3) of section 33 of the Railway and Canal Traffic Act, 1888, be deemed
to be dock charges.

6. Where merchandise is conveyed in trucks not belonging to the Company, the trader shall be entitled to recover from the Company a reasonable sum by way of demurrage for any detention of his trucks beyond a reasonable period, 30
either by the Company or by any other company over whose railway the trucks have been conveyed under a through rate or contract. Any difference arising under this section shall be determined by an arbitrator to be appointed by the Board of Trade at the instance of either party.

7. Nothing herein contained shall prevent the Company from making and 35
receiving, in addition to the charges specified in this schedule, charges and payments, by way of rent or otherwise, for sidings or other structural accommodation provided or to be provided for the private use of traders, and not required by the Company for dealing with the traffic for the purposes 40
of conveyance, provided that the amount of such charges or payments is
fixed by an agreement, in writing, signed by the trader, or by some person
duly authorised on his behalf, or determined in case of difference by an
arbitrator to be appointed by the Board of Trade.

8. In respect of merchandise received from or delivered to another rail- 45
way company having a railway of a different gauge, the Company may make
a reasonable charge for any service of transhipment performed by them, the
amount of such charge to be determined in case of difference by an arbi-
trator to be appointed by the Board of Trade

9. The Company may charge for the use of the trucks provided by them for the conveyance of merchandise, when the provision of trucks is not included in the maximum rates for conveyance, any sums not exceeding the following :—

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		s.	d.	
5	For distances not exceeding 20 miles	-	-	0 4½ per ton.
	For distances exceeding 20 miles but not exceeding 50 miles	-	-	0 6 „ „
	For distances exceeding 50 miles but not exceeding 75 miles	-	-	0 9 „ „
10	For distances exceeding 75 miles but not exceeding 150 miles	-	-	1 0 „ „
	For distances exceeding 150 miles	-	-	1 3 „ „

II.—PROVISIONS AS TO FIXING RATES AND CHARGES.

15 10. In calculating the distance along the railway for the purpose of the maximum charge for conveyance of any merchandise, the Company shall not include any portion of their railway which may, in respect of that merchandise, be the subject of a charge for station terminal.

11. Where merchandise is conveyed for an entire distance which does not exceed in the case of merchandise in respect of which a station terminal is chargeable at each end of the transit three miles, or in the case of merchandise in respect of which a station terminal is chargeable at one end of the transit four and a half miles or in the case of merchandise in respect of which no station terminal is chargeable six miles, the Company may, except as herein-
25 after specially provided, make the charges for conveyance authorised by this schedule as for three miles, four and a half miles, and six miles respectively. Provided that where merchandise is conveyed by the Company partly on the railway and partly on the railway of any other company the railway and the railway of such other company shall, for the purpose of reckoning such short
30 distance, be considered as one railway.

12. For any quantity of merchandise less than a truck load which the Company either receive or deliver in one truck, on or at a siding not belonging to the Company, or which, from the circumstances in which the merchandise is tendered, or the nature of the merchandise, the Company are obliged or
35 required to carry in one truck, the Company may charge as for a reasonable minimum load, having regard to the nature of the merchandise.

13. Where a consignment by merchandise train is over three hundredweight and under five tons in weight, a fraction of a quarter of a hundredweight may be charged for as a quarter of a hundredweight; and where a consignment by
40 merchandise train is over five tons in weight, a fraction of a quarter of a ton may be charged for as a quarter of a ton.

14. For a fraction of a mile the Company may charge according to the number of quarters of a mile in that fraction, and a fraction of a quarter of a mile may be charged for as a quarter of a mile.

45 15. For a fraction of a penny in the gross amount of rates and charges for any consignment for the entire distance carried, the Company may demand a penny.

A.D. 1891. 16. Weight (except as to stone and timber when charged by measurement) shall be determined according to the imperial avoirdupois weight.

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17. All stone shall be charged at actual weight, when the weight can be conveniently ascertained. When the actual weight of stone in blocks cannot be conveniently ascertained, 14 cubic feet of stone in blocks may be charged 5 for as one ton, and smaller quantities may be charged for in the like proportion.

18. When timber is consigned by measurement weight, 40 cubic feet of oak, mahogany, teak, beech, greenheart, ash, elm, hickory, ironwood, baywood, or other heavy timber, and 50 cubic feet of poplar, larch, fir, or other light timber may be charged for as one ton, and smaller quantities may be charged for in the like proportion. The cubic contents of timber consigned by measurement weight shall be ascertained by the most accurate mode of measurement in use for the time being. 10

19. Articles sent in large aggregate quantities, although made up of separate parcels, such as bags of sugar, coffee, and the like, shall not be deemed to be 15 small parcels.

III.—MISCELLANEOUS.

20. In respect of any merchandise or article of any description which is not specified in the classification, the Company may, unless and until such merchandise or article is duly added to this classification and schedule pursuant to sub-section eleven of section twenty-four of the Railway and Canal Traffic Act, 1888, make the charges which are by this schedule authorised in respect of merchandise and things in Class 3. 20

21. Nothing herein contained shall affect the right of the Company to make any charges which they are authorised by any Act of Parliament to make in respect of any accommodation or services provided or rendered by the Company at or in connexion with docks or shipping places. 25

22. In respect of returned empties, if from the same station and consignee to which and to whom they were carried full to the same station and consignor from which and from whom they were carried full, the Company may charge the following rates inclusive of station and service terminals:— 30

For any distance not exceeding 25 miles - - - 3*d.* per cwt.

For any distance exceeding 25 miles and not exceeding
50 miles - - - - - 4*d.* „ „

For any distance exceeding 50 miles but not exceeding 35

100 miles - - - - - 8*d.* „ „

For each additional 50 miles or part of 50 miles - - 3*d.* „ „

The minimum weight to be 56 lbs., with a minimum charge of 3*d.*

Provided that—

(1.) Returned empty sacks and bags shall not be charged more than half 40 the above rates with a minimum charge of 4*d.*

(2.) Returned empty carboys or crates (other than glass manufacturers' crates and crates taken to pieces and so packed) may be charged double the above rates.

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(3.) Returned empty fish packages shall not be charged more than the following rates :—

	For any distance not exceeding 50 miles	-	-	-	4d. per cwt.
	For any distance exceeding 50 miles but not exceeding				
5	100 miles	-	-	-	5d. " "
	For any distance exceeding 100 miles but not exceeding				
	150 miles	-	-	-	7d. " "
	For any distance exceeding 150 miles but not exceeding				
	200 miles	-	-	-	8d. " "
10	For any distance exceeding 200 miles but not exceeding				
	250 miles	-	-	-	9d. " "
	For any distance exceeding 250 miles but not exceeding				
	300 miles	-	-	-	10d. " "
	For any distance exceeding 300 miles	-	-	-	11d. " "
15	The minimum weight to be 56 lbs., with a minimum charge of 4d.				

23. Where merchandise is conveyed in a trader's truck, the Company shall not make any charge in respect of the return of the truck empty, provided that the truck is returned empty from the consignee and station or siding to whom and to which it was consigned loaded direct to the consignor and station or siding from which it was so consigned, and where a trader forwards an empty truck to any station or siding for the purpose of being loaded with merchandise the Company shall make no charge in respect of the forwarding of such empty truck, provided the truck is returned to them loaded for conveyance direct to the consignor and station or siding from whom and whence it was so forwarded.

24. Any railway company (other than the Company) conveying merchandise on the railway, or performing any of the services for which rates or charges are authorised by this schedule, shall be entitled to charge and make the same rates and charges as the Company are by this schedule authorised to make.

25. The Board of Trade Arbitrations, &c., Act, 1874, shall, so far as applicable, apply to every determination of a difference or question by arbitration under the provisions herein contained.

26. In this schedule, unless the context otherwise requires—

The term "the company" means a railway company to which this schedule applies ;

The term "the railway" means any railway or steam tramway over which the Company conveys merchandise, and in respect of which no maximum rates and charges other than those authorised in this schedule are for the time being authorised by Parliament ;

The term "merchandise" includes goods, cattle, live stock, and animals of all descriptions ;

The term "the classification" means the classification of goods annexed to this schedule ;

The term "trader" includes any person sending or receiving, or desiring to send merchandise by the railway ;

The term "terminal station" means a station or place upon the railway at which a consignment of merchandise is loaded or unloaded before or

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after conveyance on the railway, but does not include any station or junction at which the merchandise in respect of which any terminal is charged has been exchanged with, handed over to, or received from any other railway company, or a junction between the railway and a siding let by or not belonging to the Company, or in respect of merchandise passing to or from such siding any station with which such siding may be connected, or any dock or shipping place the charges for the use of which are regulated by Act of Parliament;

The term "siding" includes branch railways not belonging to a railway company;

The term "person" includes a company or body corporate.

27. The foregoing provisions shall, so far as applicable, apply to merchandise when conveyed by passenger train under Part V.; but save as aforesaid and so far as is provided by Part V., nothing herein contained shall apply to the conveyance of merchandise by passenger trains, or to the charges which the Company may make therefor.

28. This schedule shall apply to the South-Eastern Railway Company, and the other companies mentioned in the appendix hereto so far as relates to the railways therein specified.

APPENDIX.

Companies to which this Schedule applies.

The London and Greenwich Railway Company, in respect of the London and Greenwich Railway.

The Angerstein's Branch Railway Company, in respect of the Angerstein's Branch Railway.

The Elham Valley Railway Company, in respect of the Elham Valley Railway.

The Lydd Railway Company, in respect of the Lydd Railway.

The Lydd Railway Company, in respect of the Lydd Railway Extension.

The London, Brighton, and South Coast Railway Company, in respect of the railway from a junction with the Greenwich Railway to Coulsdon.

The London, Brighton, and South Coast Railway Company, in respect of the Woodside and Croydon Joint Railway.

The London, Chatham, and Dover Railway Company, in respect of the Dover and Deal Joint Railway.

The London and South-Western Railway Company, in respect of the portion of the London and South-Western Railway from the junction near Shalford to Ash.

The London and South-Western Railway Company, in respect of the portion of the London and South-Western Railway from the junction near Ash to Aldershot Town Station.

The London, Chatham, and Dover Railway Company, in respect of the portion of the London, Chatham, and Dover Railway between Buckland Junction and Dover.

MAXIMUM RATES AND CHARGES.

Where the distance over which merchandise is conveyed consists in part of a line or lines of the Company to which one scale and in part of a line or lines to which another or more than one other scale of rates is applicable, the maximum charge for each portion of the entire distance shall be calculated at the maximum rate which, according to the scale applicable to such portion, would be chargeable for the entire distance.

PART I.—GOODS AND MINERALS.

(a.) Rates and Terminals in respect of Merchandise comprised in Classes A, B, and C.

SCALE 1.—APPLICABLE TO SUCH PORTIONS OF THE RAILWAY AS ARE NOT HEREIN-AFTER SPECIALLY MENTIONED.

In respect of Merchandise comprised in the above-mentioned Classes.	MAXIMUM RATES FOR CONVEYANCE.				MAXIMUM TERMINALS.					
	For Consignments except as otherwise provided in the Schedule.				Station Terminal at each End.	Service Terminals.				
	For the first 20 Miles, or any part of such Distance.	For the next 30 Miles, or any part of such Distance.	For the next 50 Miles, or any part of such Distance.	For the remainder of the Distance.		Loading.	Un-loading.	Covering.	Un-covering.	
	Per Ton per Mile. <i>d.</i>	Per Ton per Mile. <i>d.</i>	Per Ton per Mile. <i>d.</i>	Per Ton per Mile. <i>d.</i>	Per Ton. <i>s. d.</i>	Per Ton. <i>s. d.</i>	Per Ton. <i>s. d.</i>	Per Ton. <i>d.</i>	Per Ton. <i>d.</i>	
A.	1.50	0.95	0.75	0.60	0 3	—	—	—	—	A.
B.	1.60	1.10	0.85	0.70	0 6	—	—	—	—	B.
C.	1.80	1.50	1.20	0.70	1 0	0 3	0 3	1	1	C.

SCALE 2.—APPLICABLE TO THE PORTIONS OF THE RAILWAYS HEREIN SPECIALLY MENTIONED.

	In respect of Merchandise comprised in the under-mentioned Classes.	MAXIMUM RATES FOR CONVEYANCE. For Consignments except as otherwise provided in the Schedule.	MAXIMUM TERMINALS.				
			Station Terminal at each End.	Service Terminals.			
				Loading.	Un-loading.	Covering.	Un-covering.
		Per Ton per Mile.	Per Ton.	Per Ton.	Per Ton.	Per Ton.	Per Ton.
London to Croydon -	A.	<i>d.</i>	<i>s. d.</i>	<i>d.</i>	<i>d.</i>	<i>d.</i>	<i>d.</i>
Lewisham Junction to Beckenham -		1.90	0 3	—	—	—	—
Beckenham to Addiscombe -							
North Kent Junction to Dartford -							
Lewisham to Dartford -							
Lewisham to Chislehurst -							
Grove Park to Bromley -		2.00	0 6	—	—	—	—
North Kent Junction to Charlton, via Greenwich -	B.	2.20	1 0	3	3	1	1
Charing Cross, Blackfriars Junction, and Cannon Street to North Kent Junction -	C.						
Canterbury and Whitstable Railway -							

MAXIMUM RATES AND CHARGES—continued.

PART I.—GOODS AND MINERALS—continued.

(b.) Rates and Terminals in respect of Classes 1, 2, 3, 4, and 5.

In respect of Merchandise comprised in the under-mentioned Classes.	MAXIMUM RATES FOR CONVEYANCE.				MAXIMUM TERMINALS.					
	For Consignments, except as otherwise provided in the Schedule.				Station Terminal at each End.	Service Terminals.				—
	For the first 20 Miles, or any part of such Distance.	For the next 30 Miles, or any part of such Distance.	For the next 50 Miles, or any part of such Distance.	For the remainder of the Distance.		Loading.	Un-loading.	Covering.	Un-covering.	
	Per Ton per Mile. <i>d.</i>	Per Ton per Mile. <i>d.</i>	Per Ton per Mile. <i>d.</i>	Per Ton per Mile. <i>d.</i>	Per Ton. <i>s. d.</i>	Per Ton. <i>s. d.</i>	Per Ton. <i>s. d.</i>	Per Ton. <i>d.</i>	Per Ton. <i>d.</i>	
1.	2·25	1·90	1·65	1·35	1 6	0 5	0 5	1·50	1·50	1.
2.	2·75	2·35	2·05	1·65	1 6	0 8	0 8	2	2	2.
3.	3·10	2·80	2·50	2·10	1 6	1 0	1 0	2	2	3.
4.	3·75	3·35	3·15	2·50	1 6	1 4	1 4	3	3	4.
5.	4·30	3·90	3·80	2·90	1 6	1 8	1 8	4	4	5.

MAXIMUM RATES AND CHARGES—continued.

PART II.—ANIMAL CLASS.

Description.	Rate for Conveyance per Mile.				Station Terminal at each End.	Service Terminals.		Minimum Total Charge per Consignment.
	For the first 20 Miles, or any part of such Distance.	For the next 30 Miles, or any part of such Distance.	For the next 50 Miles, or any part of such Distance.	For the remainder of the Distance.		Loading.	Unloading.	
1. For every horse, mule, or other beast of draught or burden	d. s. 2	d. s. 2	d. s. 1'30	d. s. 1'65	s. d. 0 6	s. d. 0 4	s. d. 0 4	s. d. 2 6
2. For every ox, cow, bull, or head of neat cattle	2	2	1'30	1'30	0 4	0 3	0 3	2 6
3. For every calf not exceeding 12 months old, pig, sheep, lamb, or other small animal	0'75	0'75	0'40	0'35	0 2	0 1'50	0 1'50	2 6
4. For every animal of the several classes above enumerated conveyed in a separate carriage, by direction of the consignor, or from necessity	6	6	6	6	1 6	1 0	1 0	5 0
5. For each truck containing any consignment by the same person of such number of oxen, cows, neat cattle, calves, sheep, goats, or pigs, as may reasonably be carried in a truck of 13 feet 6 inches in length inside measurement	6	5'0	4'90	4'20	1 0	0 6	0 6	5 0
6. For each truck containing any consignment by the same person of such number of oxen, cows, neat cattle, calves, sheep, goats, or pigs, as may reasonably be carried in a truck of 15 feet 6 inches in length inside measurement	7	6'0	5'20	4'50	1 0	0 9	0 9	5 0
7. For each truck containing any consignment by the same person of such number of oxen, cows, neat cattle, calves, sheep, goats, or pigs, as may reasonably be carried in a truck of 18 feet in length inside measurement	8	7'0	6'20	5'50	1 0	1 0	1 0	5 0

The terminal charges other than those payable under paragraph 4 on animals sent by the same person at a rate calculated per head, and carried in the same truck, shall in no case exceed the terminal charges per truck.
Where the company is required to cleanse and dress cleanse trucks under the provision of any Order in Council, or duly authorised regulation of any Department of State, they may make a charge not exceeding one shilling per truck in addition to the charges herein authorised.

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MAXIMUM RATES AND CHARGES—continued.

PART III.—CARRIAGES.

Description.	Rate for Conveyance.				Station Terminal at each End.	Service Terminals.			
	For the first 20 Miles, or any part of such Distance.	For the next 30 Miles, or any part of such Distance.	For the next 50 Miles, or any part of such Distance.	For the remainder of the Distance.		Loading.	Unloading.	Covering.	Uncovering.
For every carriage of whatever description not included in the classification, and not being a carriage adapted and used for travelling on a railway, and not weighing more than one ton, carried or conveyed on a truck or platform	Per Mile. <i>d.</i>	Per Mile. <i>d.</i>	Per Mile. <i>d.</i>	Per Mile. <i>d.</i>	<i>s.</i> <i>d.</i>	<i>d.</i>	<i>d.</i>	<i>d.</i>	<i>d.</i>
	6	6	3·30	3·20	1 0	6	6	—	—
For every additional quarter of a ton which such carriage may weigh	2	2	1·35	1·25	—	—	—	—	—
For the use of a covered carriage truck for the conveyance of any such carriage	An additional charge of ten shillings.								

MAXIMUM RATES AND CHARGES—*continued.*

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PART IV.—EXCEPTIONAL CLASS.

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Description.	Charge.
5 For articles of unusual length, bulk, or weight, or of exceptional bulk in proportion to weight - - - - -	
For articles requiring an exceptional truck, or more than one truck, or a special train -	
10 For locomotive engines and tenders, and railway vehicles running on their own wheels -	Such reasonable sum
For any wild beast, or any large animal not otherwise provided for - - - - -	as the Company
For dangerous goods - - - - -	may think fit in each case.
For specie, bullion, or precious stones - - - - -	
15 For any accommodation or services provided or rendered by the Company within the scope of their undertaking by the desire of a trader, and in respect of which no provisions are made by this schedule - - - - -	

20 PART V.—PERISHABLE MERCHANDISE BY PASSENGER TRAIN.

The following provisions and regulations shall be applicable to the conveyance of perishable merchandise by passenger train:—

1. The Company shall afford reasonable facilities for the expeditious conveyance of the articles enumerated in the three divisions set out hereunder
25 (which articles are herein-after called “perishables”), either by passenger train or by other similar service.

2. Such facilities shall be subject to the reasonable regulations of the Company for the convenient and punctual working of their passenger train service, and shall not include any obligation to convey perishables by any
30 particular train.

3. The Company shall not be under obligation to convey by passenger train, or other similar service, any merchandise other than perishables.

4. Any question as to the facilities afforded by the Company under these provisions and regulations shall be determined by the Board of Trade.

35 5. Where a consignment of milk is less than 12 gallons, the Company shall be entitled to charge as for 12 gallons, and where a consignment of perishable merchandise comprised in Divisions II. or III. is less than one hundredweight, the Company shall be entitled to charge as for one hundredweight, with a minimum charge of 1s.

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DIVISION I.

Milk.

DIVISION II.

Butter (fresh).	Fish—	
Cheese (soft).	Soles	5
Cream.	Trout.	
Eggs.	Turbot.	
Fish—	Whitebait.	
Char.	Fruit—	
Grayling.	Hothouse fruit.	10
Lobsters.	Game (dead).	
Mullet (red).	Meat (fresh).	
Oysters.	Poultry (dead).	
Prawns.	Rabbits (dead).	
Salmon.	Vegetables (hothouse).	15

DIVISION III.

Fish (except as provided in Division II.).
Fruit (except as provided in Division II.).
Ice.

Maximum rates and charges for the three divisions :—

20

DIVISION I.

Rate for Conveyance.						Service Terminals.		
For any Distance not exceeding 20 Miles.	For any Distance exceeding 20, but not exceeding 50 Miles.	For any Distance exceeding 50, but not exceeding 75 Miles.	For any Distance exceeding 75, but not exceeding 100 Miles.	For any Distance exceeding 100 Miles, but not exceeding 150 Miles.	For any Distance exceeding 150 Miles.	Station Terminal at each End.	Loading.	Unloading.
								25
Per Imperial Gallon.	Per Imperial Gallon.	Per Imperial Gallon.	Per Imperial Gallon.	Per Imperial Gallon.	Per Imperial Gallon.	Per Can.	Per Can.	Per Can.
d.	d.	d.	d.	d.	d.	d.	d.	d.
0'50	0'60	0'70	0'90	1'00	1'20	1'50	1'00	1'00
								30
RETURNED EMPTY CANS.								
Per Can.	Per Can.	Per Can.	Per Can.	Per Can.	Per Can.			35
d.	d.	d.	d.	d.	d.			
1'50	2'00	2'25	2'50	3'00	3'00		0'50	0'50

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5	RATE FOR CONVEYANCE.				Station Terminal at each End	SERVICE TERMINALS.	
	For the first 20 Miles, or any part of such Distance.	For the next 30 Miles, or any part of such Distance.	For the next 50 Miles, or any part of such Distance.	For the Remainder of the Distance.		Loading.	Unloading.
10	Per Cwt. per Mile.	Per Cwt. per Mile.	Per Cwt. per Mile.	Per Cwt. per Mile.	Per Cwt.	Per Cwt.	Per Cwt.
	DIVISION II.						
	d. 0'60	d. 0'45	d. 0'24	d. 0'10	d. 0'75	d. 0'75	d. 0'75
	DIVISION III.						
	d. 0'40	d. 0'30	d. 0'13	d. 0'12	d. 0'75	d. 0'50	d. 0'50

15

PART VI.—SMALL PARCELS BY MERCHANDISE TRAIN.

1. For small parcels by merchandise trains, not exceeding in weight three hundredweight, the Company may charge, in addition to the maximum rates for conveyance, and the maximum station and service terminals, authorised by this Schedule, which rates and charges are in this part together referred to by the expression "the maximum tonnage charge," the following :—

20

25	Authorised additional Charge per Parcel.		Per Ton.		Per Ton.
	s. d.		s. d.		s. d.
30	0 5	When the maximum tonnage charge does not exceed	20 0	but does not exceed	30 0
	0 6		20 0		40 0
	0 7		30 0		50 0
35	0 8	When the maximum tonnage charge exceeds	40 0		60 0
	0 9		50 0		70 0
	0 10		60 0		80 0
	1 0		70 0		90 0
	1 2		80 0		100 0
	1 4		90 0		—
	1 6		100 0		

2. Where, for a parcel exceeding in weight three hundredweight, the maximum tonnage charge comes to less than the Company are authorised, according to the above table, to charge for a parcel of three hundredweight in weight, the Company may charge for such parcel as if its weight was three hundredweight.

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3. A small parcel under this part of the schedule may consist of one consignment of two or more packages of merchandise comprised in the same class of the classification of not less than 14 pounds each in weight.

45 Any package weighing less than 14 pounds shall be deemed to be a small parcel, and the Company may charge for any such parcel as if it were 28 pounds in weight.

4. For a small parcel of less than 28 pounds in weight the Company may charge as for a parcel of 28 pounds in weight.

A.D. 1891. 5 For a fraction of 14 pounds in weight the Company may charge as for 14 pounds weight.

South-Eastern 6 Any small parcel (other than a parcel of mixed groceries) containing
 Railway. articles belonging to different classes of the classification, shall be chargeable with the maximum tonnage charge applicable to the highest of such classes. 5

7. If the consignor of a small parcel declines, on demand by the Company, to declare to the Company the nature of the contents of the small parcel before or at the time when the same is delivered to the Company for conveyance, the Company may charge for the parcel as if it was wholly composed of articles comprised in Class 3 of the classification. 10

8. Nothing in this part of this Schedule shall apply to returned empties.

CLASSIFICATION OF MERCHANDISE TRAFFIC.

Where in this List the letters "e.o.h.p." are placed after the designation of any Article they mean "except otherwise herein provided."

CLASS A.

15

APPLICABLE TO CONSIGNMENTS OF FOUR TONS AND UPWARDS.

Basic slag, unground.	Iron-pyrites, unburnt and burnt.	
Cannel.	Ironstone.	
Chalk in the rough, for agricultural purposes.	Limestone, in bulk.	
Cinders, coal.	Manganiferous iron - ore, for iron making.	20
Clay, in bulk, e.o.h.p.	Manure, street, stable, farmyard, in bulk.	
Coal.	Night soil.	
Coke.	Purple ore.	25
Coprolites and rock phosphate, unground.	Sand.	
Creosote, coal-tar, gas-tar, gas-water, in owners' tank waggons.	Slack.	
Culm.	Slag or scoria, blast furnace.	
Gannister.	Stone and undressed material, for the repair of roads.	30
Gas-lime or gas purifying refuse.	Stone, wholly undressed straight from a quarry.	
Gravel.	Tap or mill cinder.	
Hammer scale.	Waste sulphate of lime.	
Iron ore.		

When merchandise specified in Class A. is consigned in quantities of less than four tons and not less than two tons, the Company may charge for such consignment the conveyance rates applicable to Class B., and if less than two tons the conveyance rates applicable to Class C.; provided that the Company shall not charge more than as for a consignment of four tons or two tons respectively. 35 40

CLASS B.

A.D. 1861.

APPLICABLE TO CONSIGNMENTS OF FOUR TONS AND UPWARDS.

*South-Eastern
Railway.*

	Alabaster stone, in lumps, unground.	Iron and steel— <i>continued.</i>
	Ammoniacal liquor.	Clippings, shavings and stampings
5	Antimony ore waste.	of sheet iron and tin plates, in
	Asphalt paving, in blocks.	compressed bundles.
	Barytes, raw, in bulk.	Filings.
	Basic material, burnt limestone, in	Ingot moulds.
	bulk, to steel converters.	Plates—
10	Basic slag, ground, packed.	Open sand, cast.
	Blooms, billets or ingots, cast or steel.	Swag, minimum load four tons per
	Bog-ore, for gas purifying.	truck.
	Bricks, clay, common and fire.	Swarf.
	Bricks, crushed.	Wire rope, old, cut in pieces,
15	Cement, in blocks or slabs.	iron-ore refuse for gas purifying.
	Cement stone.	Kainin.
	China clay.	Lead ashes, in bulk.
	Coal fuel, patent.	Lime, in bulk.
	Compost, for manure.	Litter (moss or peat), pyramidal or
20	Concrete, in blocks or slabs.	steam press-packed.
	Coppers, green, in bulk.	Loam.
	Coprolites and rock phosphate,	Manganese ore.
	ground.	Mangel waste, in bulk, for feeding
	Creosote, coal-tar, gas-tar, gas-water,	cattle.
25	e.o.h.p.	Manure (other than street stable and
	Draff, or brewers' and distillers'	farmyard), in bulk.
	grains.	Peat.
	Ferro-manganese, in bulk.	Pig-iron.
	Furnace lumps.	Pipes, draining, common, for agricul-
30	Furnace scrapings.	tural draining.
	Gas-carbon.	Pitch, coal tar, in blocks.
	Granite, in blocks, rough or un-	Plaster-stone, in lumps, unground.
	dressed.	Protherds.
	Gravel, tarred, for paving.	Puddled bar, iron.
35	Gypsum, for manure.	Quarks.
	Gypsum stone, in lumps, unground.	Rock-salt.
	Iron and steel.	Salt, in bulk.
	The following articles of iron or	Skimmings, flux, lead, tin or zinc.
	steel:—	Slates, common.
40	Anvils.	Slate slabs, in the rough or roughly
	Bar iron or steel, exceeding 1 cwt.	squared or planed, not packed.
	per ton, in open trucks at request	Spar, in the rough, in bulk.
	of trader.	Spiegelstein, in bulk.
	Bars for tin-plate making.	Stone, in the rough state, building
45	Booy sinkers.	pitching, paving, kerb or flag.
	Cannon balls and shot, and shells	Sod-cake manure.
	not charged.	Sugar-scum, for manure.

A.D. 1891.	Sulphate of potash.	Turf.	
<i>South-Eastern Railway.</i>	Sulphur ore.	Turnips, in bulk, for cattle feeding.	
	Tan or spent bark.	Zinc ashes.	
	Tiles, paving, draining, roofing, or garden edging, common.	Zinc ore.	5

When merchandise specified in Class B. is consigned in quantities of less than four tons and not less than two tons, the Company may charge for such consignment the conveyance rates applicable to Class C., and if less than two tons the conveyance rates applicable to Class L.; provided that the Company shall not charge more than as for a consignment of four tons or two tons respectively.

CLASS C.

APPLICABLE TO CONSIGNMENTS OF TWO TONS AND UPWARDS.

Acetate of lime.	Bones, for size or manure.	
Algarovilla.	Break blocks.	15
Algerian fibre, hydraulic or steam press-packed.	Bricks, clay, glazed, or enamelled.	
Alum.	Bricks, flanders or scouring.	
Alum cake.	Brimstone, crude or unmanufactured.	
Alum waste.	Burrstones.	
Alumina, hydrate of, or bauxite.	Cabbages, loose, in bulk.	20
Alumina water.	Cake, for cattle feeding.	
Aluminoferrie.	Carbonate of lime.	
Aluminosilic.	Carbonate of soda, or soda crystals.	
Antichlorine.	Carrots.	
Antimony ore.	Caustic soda.	25
Arseniate of soda.	Cement, e.o.h.p.	
Arsenic.	Chair bottoms, wooden, in the rough.	
Asphaltum.	Chalk, ground.	
Barium, chloride of, in casks.	Charcoal, packed.	
Bark for tanning, chopped, packed in bags, or hydraulic pressed.	Chertstone.	30
Barley, pot and pearl.	China grass, hydraulic or steam press- packed.	
Barytes, ground, in casks or bags.	China stone.	
Bicarbonate of soda, in casks.	Chloride of calcium.	
Bisulphite of soda.	Chromate ore.	35
Blanc-fixe (ground barytes with water added, for glazing paper).	Clay, in bags or casks.	
Bleaching powder.	Clips, cotton tie, packed.	
Blood, for manure, in casks.	Clog blocks, rough.	
Bobbin blocks.	Copper ore.	
Bone ash.	Copperas, green, e.o.h.p.	40
Bone waste.	Cotton waste, for paper making, hydraulic or steam press-packed.	
Bones, calcined.	Cullet (or broken glass).	
	Cutch.	

Divi divi.	Grain— <i>continued.</i>	A.D. 1891.
Dog, hen, and other pures or bates, in barrels or bags.	Beans, e.o.h.p.	<i>South-Eastern Railway.</i>
Drain pipes, glazed.	Bran.	
5 Dross, metal.	Brank or buckwheat.	
Dyewoods—	Dari.	
Barwood.	Dills.	
Fustic wood.	Groats.	
Lima wood.	Gurdgeons.	
10 Logwood.	Hominy.	
Nicaragua wood.	Indian corn.	
Earth, red.	Lentils.	
Earth nuts, or ground nuts.	Linseed.	
Emery stone.	Locusts or charubs.	
15 Ensilage.	Maize.	
Esparto grass, hydraulic or steam press-packed.	Malt.	
Extracts, in casks or boxes, for tanners' use.	Malt culms or cummings.	
20 Farina, e.o.h.p.	Meal.	
Felloes, naves, and spokes.	Middlings.	
Fenugreek seeds.	Millet.	
Flax straw, hydraulic or steam press-packed.	Oat dust.	
25 Flax waste, for paper making, hydraulic or steam press-packed.	Oats.	
Fleshings and glue pieces, wet, from tanners, in casks.	Peas, dried or split.	
Flints, e.o.h.p.	Pollards or thirds.	
30 Flour.	Rice points or husks.	
Flue linings or flue pipes, fireclay.	Rye.	
Forgings, iron or steel, in the rough, e.o.h.p.	Sharps or seconds.	
Fullers' earth.	Shelling.	
35 Furniture vans, returned empty, if from the same station and consignee to which and to whom they were carried full, to the same station and consignor from which and from whom they were carried full.	Shudes.	
Gambier and terra japonica.	Tares.	
Glass, ground.	Vetches.	
Glaze, potters', in casks.	Wheat.	
Grain—	Grindstones, in the rough.	
45 Barley.	Grit in bags (for sawing stone).	
[423.]	Guano.	
	Guide plates or ramps, iron or steel.	
	Gypsum, e.o.h.p.	
	Hay, hydraulic or steam press-packed.	
	Heads and staves, prepared, for casks.	
	Hoof and horn waste, e.o.h.p.	
	Horn piths or sloughs.	
	Horse-shoe bars, iron.	
	Hygeian rock building composition, in bags or casks.	
	Infusorial earth or diatomite.	

A.D. 1891. <i>South-Eastern Railway.</i>	Iron and steel, the following articles of— Anchors. Angle bars, or plates. Anvil blocks and cups. Anvils, hammers, and standards, for steam hammers. Axle box guides, in the rough, for locomotives. Axle forgings, in the rough. Axles, in the rough. Axles and wheels (railway carriage, railway waggon, tram, or corve). Bar, e.o.h.p. Beams. Bearers. Binders. Bolts and nuts. Boot protectors. Bridgework— Cantilevers. Cross and longitudinal girders. Floor plates. Girders, whole or in part. Joists. Lattice bars. Screw and other piles, both hollow and solid. Struts and ties. Bundles of bars. Caissons. Cart bushes. Chain cables. Chains and traces, not packed. Colliery tubbing. Columns. Corrugated iron. Crowbars. Curbing, for roadways. Cylinders, not turned, drilled, planed or slotted. Engine bed plates. Ferro-manganese, e.o.h.p. Galvanised iron. Gasometer sheets. Girders.	Iron and steel—<i>continued.</i> Girder bars. Granulated iron. Gratings (man-hole, drain, pavement, area, or floor). 5 Hammer heads, in the rough. Heater bottoms. Helves, or tilt hammers. Hoop iron. Hoop steel. 10 Hoops, iron. Hoops, weldless, in the rough. Horn blocks, in the rough, for locomotives. Housings, chocks, standards, plain bed plates, pinions, coupling boxes, and spindles, for rolling mills. 15 Lamp posts. Mortar mill rolls. Nail rods and sheets. 20 Nails and spikes. Pickblocks or pickheads, in the rough. Pipes (exclusive of rain water pipes), gas, water, air, and steam. 25 Pipes, for blast furnaces. Plates— Annealing. Armour. Black, in boxes, or not packed. 30 Boiler. Furnace. Hoe-head, in the rough. Plough, in the rough. Railway fish. 35 Rough flooring. Ships. Shovel. Tank. Press tops and bottoms, unfinished. 40 Railway carriage and waggon work. Railway chairs. Railway points, crossings, or joints. Railway rails. Retorts, retort lids, and retort mouthpieces, in the rough. 45
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		A.D. 1891.	
Iron and steel— <i>continued.</i>		— <i>South-Eastern Railway.</i>	
	Rivets.	Trunnions, unfinished.	
	Rods, common.	Tubes and fittings for tubes (except electro-coppered or coated with brass).	
	Rods (wire), rolled, not drawn.	Tyres and tyre bars, in the rough.	
5	Rolls, turned or unturned, not polished or packed.	Wall boxes.	
	Roofwork—	Wall brackets.	
	Bed plates.	Weights.	
10	Gutters.	Wire (iron), not packed or wrapped.	
	Rafters.	Wire iron, rolled in rods or coils, not packed.	
	Struts and ties or tie rods.	Wire (steel), not packed or wrapped.	
	Tun shoes for principals.	Keel bars.	
	Wind ties—	Lead ore.	
15	Principals.	Lime, e.o.h.p.	
	Purlins.	Lime salt.	
	Wrought or cast iron sky bars.	Linen waste, for paper making, hydraulic or steam press-packed.	
	Scrap, minimum load, three tons per truck.	Magnesia, rough oxide of, in cases or casks.	
20	Shafts, for driving mill wheels, unfinished.	Magnesium, chloride of, in casks.	
	Sheet iron, not packed.	Manganate of soda, crude, in casks.	
	Shoe tips.	Mangel wurzel, e.o.h.p.	
	Sleepers.	Manure, e.o.h.p.	
	Spiegeleisen, e.o.h.p.	Marble, in blocks, rough.	
25	Standards for hurdles, packed.	Marble chips, for pavement, in sacks.	
	Strips, not packed.	Megass, hydraulic or steam press-packed.	
	Telegraph posts.	Mexican fibre, hydraulic or steam press-packed.	
	Telegraph stores—	Millstones, in the rough.	
30	Blacked iron (cast) ridge chairs.	Mineral white.	
	Galvanised and blacked earth plates, in bundles.	Moulders' black or dust.	
	Galvanised and blacked iron loop rods.	Muriate of manganese.	
35	Galvanised and blacked screw tighteners, packed.	Muriate of potash.	
	Galvanised and blacked stay rods, in bundles.	Myrabolams.	
	Galvanised and blacked stay tighteners.	Netting, old, for paper making.	
40	Iron poles, roofs or caps.	Nitrate of soda.	
	Malleable cast iron brackets, galvanised, packed.	Nitre cake.	
	Tiles (roofing), painted, galvanised or enamelled.	Ochre.	
45	Tip iron.	Oil cake.	
	Trawl heads.	Old sails and old tarpaulins, for paper making.	

A.D. 1891.	Oxide of iron.	Silicate of soda.	
South-Eastern Railway.	Palmetto leaf, hydraulic or steam press-packed.	Slag, glass (refuse from glass works).	
	Parsnips.	Slate, ground for cement.	
	Pearl hardening, for paper making.	Slummage.	
	Pelts, wet, from tanners, in casks or bags.	Soapstone.	5
	Pig lead.	Soda.	
	Pins, iron or steel.	Soda ash.	
	Pipe clay.	Sole bars, wooden.	
	Pitch, e.o.h.p.	Sole plates, iron or steel, for steam hammers.	10
	Pitwood, for mining purposes.	Soot.	
	Plaster.	Spar, ground.	
	Ploughshares, iron or steel, in the rough.	Spelter, in plates or ingots.	
	Plumbago ore.	Spetches, wet, from tanners, in casks.	
	Posts, iron or steel, for wire fencing.	Sticks, pea and bean.	15
	Potatoes, in bulk or in sacks.	Stone, sawn or roughly wrought-up, such as troughs or sinks.	
	Pots, iron, for melting iron.	Straw, hydraulic or steam press- packed.	
	Pyrites, e.o.h.p.	Stucco, ground.	20
	Rags, not oily, hydraulic or steam press-packed.	Sugar mats, old, for paper making.	
	Railway cotters.	Sulphate of alumina.	
	Railway keys, wooden.	Sulphate of ammonia.	
	Railway waggons and other railway vehicles, e.o.h.p., loaded in other waggons.	Sulphate of copper, for export in 10-ton lots.	25
	Rice.	Sulphate of iron.	
	Ridges (cement or stone), for roofing.	Sulphate of lime.	
	Ridges, slate.	Sulphate of magnesia.	
	Ropes, old, for paper making.	Sulphate of soda.	
	Sago flour.	Sulphur, crude or unmanufactured.	30
	Salt, packed.	Targets, iron or steel.	
	Salt cake.	Terra alba.	
	Sand, glass and silver.	Terra cotta blocks and bricks.	
	Sanitary tubes.	Tiles, e.o.h.p.	
	Sawdust.	Timber, actual machine weight.	35
	Scouring rock.	Tow waste, hydraulic or steam press- packed.	
	Screw propeller blades.	Trenails.	
	Scrows, wet, from tanners, in casks.	Troughs, earthenware and fireclay.	
	Seeds, for crushing for oil.	Turnips, e.o.h.p.	40
	Shafts of screw propellers or paddle wheels, iron or steel.	Turn-tables, in parts.	
	Shakings from cotton mills, for paper making.	Umber.	
	Shumac.	Valonia.	
		Vegetable tar.	
		Washers, iron or steel.	45
		Waste paper, for paper making.	

A.D. 1891.
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*South-Eastern
Railway.*

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| Whiting and whitening. | Wood turnings, for fish curing. |
| Wire (of iron or steel, including tinned or galvanised) in wrapped coils, or not otherwise packed. | Wooden blocks, for paving. |
| 5 Wolfram. | Wooden boxes, for packing tin plates. |
| Wood fibre, hydraulic or steam press-packed. | Zinc, white, or oxide of zinc. |
| Wood pulp or half-stuff. | Zinc, carbonate of. |
| | Zinc ingots or plates. |
| | Zinc sheets or rods. |

When merchandise specified in Class C. is consigned in quantities of less than two tons, the Company may charge for such consignment the conveyance rates applicable to Class 1: provided that the Company shall not charge more than as for a consignment of two tons.

CLASS 1.

- | | |
|---|---|
| Acetate of lead or sugar of lead. | Boards and rollers (wooden) for drapers' cloth and for folding paper. |
| 15 Acetate of soda. | Bogies, puddlers' tap. |
| Acorns. | Bolt and nut machines. |
| Ale and porter, in casks. | Bones, packed. |
| Ale and porter bottled, in cases or casks. | Boring, drilling, planing, punching, shearing, and slotting machines (for metal work), including beds and tables. |
| 20 Algerian fibre, machine pressed. | Bottles and bottle stoppers, glass, black, green, or pale, common, packed. |
| Anchumene, crude, in casks. | Boundary posts (street) iron. |
| Asbes, pot and pearl. | Box iron heaters. |
| Axles and wheels, locomotive engine and tender. | Brattice cloth. |
| 25 Bagging, old, in bundles, for paper-making. | Brickmaking machinery. |
| Bags, paper, in bags or bundles. | Bricks, air, cast iron. |
| Bark, loose for tanning. | Broom and brush heads and blocks, wooden, without hair. |
| 30 Bars, roller, and bed plates for pulling rags. | Builders' implements, not new, and consisting of mixed consignments of the following:— |
| Beds and cylinders of steam engines. | Barrows. |
| Benders (for rails) or jim crows. | Centerings. |
| Bichrome and bichromate of potash in casks. | Crab winches. |
| 35 Bichromite of soda, in casks. | Hoists. |
| Birch or ling, for besoms. | Mortar boards. |
| Biscuits, dog, in bags or casks. | Mortar mills. |
| Bisulphate of lime. | Poling boards. |
| 40 Black oil or black varnish, common, in casks. | |
| Blistered steel. | |
| Bloom trucks. | |

A.D. 1891.	Builders' implements— <i>continued</i> .	Clips (iron) for boxes.	
South-Eastern Railway.	Pulleys.	Clog irons.	
	Ropes.	Clog soles.	
	Scaffold boards.	Cloth oil and wool oil.	
	Steps.	Codilla, in bales, hydraulic or steam press-packed.	5
	Struts.		
	Trestles.	Cones, fir, in sacks or bags.	
	Wheeling pieces.	Copper precipitate.	
	Wheeling planks.	Copper regulus.	
	Windlasses.	Copperas, e.o.h.p.	
	Bullets, small arm.	Copra (or oil pulp of cocoanut), dried.	10
	Buttermilk.		
	Cabbages, e.o.h.p., minimum 20 cwt. per waggon.	Cotton, raw, in press-packed bales.	
	Candles, paraffin, tallow, and stearine.	Crab winches.	
	Cannon.	Cryolite.	
	Capstan bars.	Disinfecting powder.	15
	Capstans and windlasses.	Distilled water, in cases or casks.	
	Carbonate of ammonia, in casks or iron drums.	Doors and door frames, iron or steel.	
	Carbonate of potash, in casks.	Drums, iron or steel, for collieries.	
	Cardboard.	Dunnage mats.	
	Castings (iron or steel), light, in boxes, crates, cases, casks, or hampers.	Dye liquor refuse, from print or dye works.	20
	Castings, mill, forge, and other rough and heavy unfinished castings, iron or steel.	Dye woods, e.o.h.p.	
	Castor oil, for lubricating machinery, in tins, packed in wooden cases.	Dye woods, ground, in chips, in bags.	
	Caustic potash.	Esparto grass, machine pressed.	
	Chaff, hydraulic or steam press- packed.	Extract of bark or wood, for tanning.	25
	Chairs and seats, garden, in parts, packed in cases.	Farina, calcined.	
	Charcoal, e.o.h.p.	Felt, asphalted roofing, or tarred felt, or tarred sheathing.	
	Chestnuts.	Fencing standards, iron, in concrete blocks.	
	Chestnuts, extract of, for tanning purposes.	Fern, for litter or packing, hydraulic or steam press-packed.	
	Chimney pieces, slate, not enamelled nor polished.	Firewood, in bundles.	
	Chimney pots, earthenware or fireclay.	Fish—	
	China grass, machine pressed.	Cod and ling, dried.	
	Chloride or muriate of zinc.	Cod and ling, thoroughly cured in brine.	
	Cider and perry, not bottled, in casks.	Herrings, thoroughly cured in brine.	
	Cider and perry, bottled, in cases or casks.	Red herrings, thoroughly cured.	
		All other fish, thoroughly salted or dried.	
		Cockles, limpets, mussels, whelks, and periwinkles.	
		Flax, in bales, minimum 60 cwt. per waggon.	
		Flax straw, machine pressed.	

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| <p>Flax waste, for paper making.</p> <p>Fleshings and glue pieces, dry, in casks and bags.</p> <p>Fleshings and glue pieces, wet, from tanners, not packed.</p> <p>5 Flower sticks, wooden or cane, common.</p> <p>Frames and bed plates, iron or steel, for timber sawing, boring, morticing, or planing machinery.</p> <p>10 Frames, iron or steel, for targets.</p> <p>Fruit, minimum 20 cwt. per waggon—</p> <p>Apples.</p> <p>Gooseberries.</p> <p>15 Pears.</p> <p>Fruit pulp, in casks.</p> <p>Fuel economisers, iron or steel.</p> <p>Ginger beer, in cases and casks.</p> <p>Glass blocks, for pavement (fitted in iron frames).</p> <p>20 Glucose.</p> <p>Glue.</p> <p>Goat skins, thoroughly salted or dry, in bales or bundles.</p> <p>25 Granite, polished or dressed, in blocks or slabs, exceeding 2 inches in thickness.</p> <p>Grates, wooden, or wrought iron, for purifying gas.</p> <p>30 Grease, in casks.</p> <p>Greaves.</p> <p>Hair, wet, from tanneries.</p> <p>Handles, broom, mop, rake, fork, spade, shovel, hammer, and pick.</p> <p>35 Handspikes, wooden.</p> <p>Haricot beans.</p> <p>Hay, machine pressed, minimum 40 cwt. per waggon.</p> <p>Headstocks, iron or steel, for collieries.</p> <p>40 Hemp in bales, hydraulic or steam press-packed.</p> <p>Hemp seed.</p> <p>Hemp waste, for paper making.</p> <p>Hide cuttings.</p> <p>45 Hides, thoroughly salted or dry, in bales or bundles.</p> | <p>Hoofs, horns, and horn tips, buffalo, cow, goat, ox, and sheep, packed.</p> <p>Horns, with slough.</p> <p>Horse shoes.</p> <p>Hurdles, iron or wood, e.o.h.p.</p> <p>Hydraulic machinery and presses.</p> <p>Iron and steel, the following articles of—</p> <p>Axle boxes.</p> <p>Dredger buckets and bucket backs.</p> <p>Malt kiln flooring (iron wire) packed in cases.</p> <p>Pans, annealing.</p> <p>Plates—</p> <p>Canada.</p> <p>For glass rolling.</p> <p>Tin.</p> <p>Railway buffers, buffer heads, rods and sockets.</p> <p>Railway springs.</p> <p>Railway spring steel.</p> <p>Rings.</p> <p>Scrap, e.o.h.p.</p> <p>Smith's hearths.</p> <p>Standards for hurdles, not packed.</p> <p>Tinned iron, in sheets, not packed.</p> <p>Tram couplings.</p> <p>Traps, sink and stench.</p> <p>Jute.</p> <p>Jute waste, for paper making.</p> <p>Kelp.</p> <p>Kips, thoroughly salted or dry, in bales or bundles.</p> <p>Ladders, iron.</p> <p>Ladles, puddlers'.</p> <p>Lasts, iron.</p> <p>Lathe beds.</p> <p>Lead ashes, in bags.</p> <p>Lead piping, in cases or casks.</p> <p>Leather cuttings or parings, waste.</p> <p>Lemon peel and citron peel.</p> <p>Lime water, in casks.</p> <p>Linen waste, for paper making.</p> <p>Litharge.</p> <p>Malleable iron castings.</p> <p>Marble chip pavement.</p> |
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A.D. 1891.
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*South-Eastern
Railway.*

A.D. 1891.	Megass, machine pressed.	Old or scrap lead.	
<i>South-Eastern Railway,</i>	Mexican fibre, machine pressed.	Onions.	
	Millboard.	Orange peel.	
	Mineral and aerated waters, in cases and casks.	Osiers, twigs, and willows, green and wet.	5
	Molasses.	Palmetto leaf, machine pressed.	
	Mortar mills.	Paper, for news printing, packing, or wrappering.	
	Muriate of ammonia.	Paper, in rolls for printing paper hangings.	10
	Mustard seed.	Paraffin scale.	
	Nail (iron) cutting machines.	Paraffin wax.	
	Nitrate of lead.	Pasteboard.	
	Oil cloth cuttings, for paper making.	Pelts, wet, from tanners, not packed.	
	Oils, not dangerous, in casks or iron drums, round or tapered at one end, as follows:—	Piassava, hydraulic or steam press- packed.	15
	Carbolirium avenarius.	Pickblocks or pickheads, iron or steel, e.o.h.p.	
	Castor.	Pigs, dead, in carcase not packed or wrapped, carried in open waggons at traders' request.	20
	Cocoanut.	Pipes, air, for ventilators.	
	Cod.	Pit cages.	
	Cod liver.	Plaster slabs, fibrous.	
	Colza.	Plate or sheet iron, annealed.	25
	Cotton seed.	Plough arm and share moulds and moulding, iron or steel.	
	Earth nut or ground nut.	Plough bodies, breasts, colters, side caps, frames, or rests, iron or steel.	
	Haddock.	Plough plates, finished, iron or steel.	30
	Herring.	Plough shares, finished, iron or steel.	
	Lard.	Plough slades and wheels, iron or steel.	
	Linseed.	Provender, green.	
	Lubricating mineral.	Provender, horse or cattle, hydraulic or steam press-packed.	35
	Menhadden.	Pumice stone.	
	Niger.	Pumping machines.	
	Oleic.	Pumps (except hand pumps, brass), and pump castings, e.o.h.p.	40
	Oleine or tallow.	Punching bears.	
	Palm.	Putty, e.o.h.p.	
	Palm nut.	Rags, not oily.	
	Pine.	Red lead.	
	Rape seed.	Retorts, clay.	45
	Rosin.	Retorts, fire brick.	
	Seal.		
	Shale, crude.		
	Soap.		
	Sod.		
	Sperm.		
	Tar, mineral.		
	Train.		
	Whale.		
	Wool or cloth.		

A.D. 1891.

*South-Eastern
Railway.*

Riveting machines.	Steam hammers.
Rod lead.	Stearine.
Rollers, garden or hand.	Stone cutting and crushing machines.
Rosin.	Straw, machine pressed, minimum 40 cwt. per waggon.
5 Rotten stone.	Strawboard.
Saccharine, in casks, bags, pails, or cans.	Strawboard cuttings, for paper making.
Sad irons, packed.	Studs, iron or steel.
Salammoniac.	Sugar, in bags, cases or casks.
10 Saltpetre.	Sulphate of copper, e.o.h.p.
Sawing machines, for sawing iron.	Sulphur, e.o.h.p.
Scrap tin.	Surat bagging, for paper making.
Screw jacks, iron.	Syrup, in casks.
Scrows, dry, in casks or bags.	Tabling, water (cement).
15 Scrows, wet, from tanners, not packed.	Tallow.
Scythe stones.	Tares or wrappers, for cotton bales.
Seal pipes or valves, iron or steel.	Telegraph insulators, earthenware, packed.
Shafts, wrought iron, for driving mill wheels, finished.	Telegraph stores—
20 Sheep dipping powder.	Wrought iron double swivels.
Sheepskins, in casks, and thoroughly salted, or dry in bales or bundles.	Malleable cast iron double wall brackets.
Sheep wash.	Malleable cast iron saddles.
Sheet lead.	Terra cotta caps or stoppers.
25 Ships' stern or rudder frames.	Timber, measurement weight.
Shot, lead, in bags, packed in cases.	Tin ore.
Shovel plates, iron or steel, finished.	Tow, in bales, minimum 60 cwt. per waggon.
Silicate cotton or slag wool, in casks or bags.	Tow waste, for paper making.
30 Sink traps, earthenware or fireclay.	Treacle.
Sinks, earthenware or fireclay.	Trestles, wrought iron.
Size, in cases or casks.	Turpentine, crude, in casks.
Skid pans or waggon slippers, iron.	Valves, gas or water, iron or steel.
Slate slabs, not polished or enamelled, in cases.	Vegetables, desiccated, for cattle food.
35 Soap.	Vegetables, in brine.
Solder.	Vegetables, not packed, e.o.h.p., mini- mum 20 cwt. per waggon.
Spade trees.	Verjuice, in casks.
Spelter sheets, in casks or cases.	Vinegar, in casks.
40 Spetches, dry, in casks or bags.	Waggon bodies, in pieces bound together.
Spetches, wet from tanners, not packed.	Washing and wringing machine rollers.
Spile pegs.	Washing powder and paste.
Stampings, iron or steel, rough, un- finished, not tinned or galvanised.	Wheelbarrows, in parts.
45 Staples, iron.	Wheels, cart and plough, iron or steel.

A.D. 1891.	Wheels, fly or spur.	Wood fibre, in bales.	
South-Eastern Railway.	Wheels, wheelbarrow, iron or steel.	Wood pulp middles.	
	White lead.	Wood treads, in frames for stairs.	
	Winches, hand.	Yellow metal plates and sheathing.	
	Window guards, iron.	Zinc ridges.	5
	Woad.		

CLASS 2.

Acetate of alumina, in casks or iron drums.	Bass baskets.	
Acetic or wood acid, in casks.	Bass mats and bass matting.	
Acid, cresylic, in casks or iron drums.	Bedsteads, metallic, in cases.	10
Agricultural and portable steam and traction engines, vertical steam engines, horizontal steam engines, steam ploughs, steam plough vans, steam tram engines, threshing machines, road rollers, and harrows.	Beef, in brine.	
Agricultural machines and implements, in cases.	Bees' wax.	
Agricultural seeds.	Besoms.	
Ale and porter (bottled) in hampers.	Bicarbonate of soda, in boxes, crates, or hampers.	15
Alkanet root.	Biscuits.	
Ammonia, liquid, in casks or iron drums.	Blackberries or brambleberries.	
Animal guts, in casks.	Blacking.	
Annotto, in casks.	Black lead.	
Antimony regulus.	Bleaching liquids, in casks.	20
Argols or tartars.	Blood, in casks or iron drums.	
Arrowroot.	Blue powder and stone and smalts in casks, cases, boxes, or bags.	
Arsenic acid, in casks.	Boards, made of compressed leather.	
Asbestos.	Bobbins, in bags.	25
Axle boxes, brass.	Boilers and boiler fittings, iron or steel.	
Axles, not in the rough, e.o.h.p.	Bone-crushing mills.	
Bacon and hams, cured, packed.	Bones, e.o.h.p.	
Bagging, e.o.h.p.	Boot and shoe linings, cotton or linen.	30
Bags, hand, common (hemp).	Borax.	
Bags, paper.	Bottle stoppers, wood, packed.	
Balusters, iron.	Bottles, earthenware or stoneware.	
Bark, for tanning, e.o.h.p.	Bowls, iron, nested or packed.	
Bark, ground, packed in bags.	Brass.	35
Baskets, iron.	Bread.	
Bass and whisk, for making brooms.	Bristles, in boxes, cases, or casks.	
	Bronze (phosphor or manganese) castings and ingots, rough.	
	Buckets and pails, iron, nested, or packed.	40
	Bungs, wood, or shives.	

	Buoys.	Corn flour, patent.	A.D. 1891.
	Butter, in casks, firkins, baskets, or boxes, or in tubs or cools with wooden lids.	Corves (small waggons for use in collieries).	— <i>South-Eastern Railway.</i>
5	Cabbages, packed, e.o.h.p.	Cotton, raw, e.o.h.p.	
	Caloric engines.	Cotton and woollen waste.	
	Canary seed.	Cranberries.	
	Candles, e.o.h.p.	Cranes or crane-work.	
	Carbolic acid, liquid, in casks or iron drums.	Crucibles, plumbago or clay.	
10	Carbolic seed dressing.	Curling stones.	
	Carbonate of magnesia.	Currants (grocer's).	
	Carbonate of potash, e.o.h.p.	Cyanite, in casks or iron drums, or in tins packed in cases.	
	Cartridge cases, exploded.	Dandelion roots.	
15	Cattle food, prepared.	Dates.	
	Celery.	Delta metal.	
	Chains and traces, packed.	Dextrine.	
	Chairwood, rough, undamageable.	Dishes, iron.	
	Cheese, in boxes, casks, and cases.	Distilled water, e.o.h.p.	
20	Chestnuts, extract of, e.o.h.p.	Dollies and peggies, wooden, for laundry purposes.	
	Chicory.	Dripping, in casks, boxes, tins, or tubs with lids.	
	Chimney pieces, cement or concrete.	Dubbin.	
	China, in casks or crates.	Earthenware, in casks or crates.	
	Chlorate of potash.	Electric accumulators.	
25	Chlorate of soda, packed in hampers or casks.	Electric insulators.	
	Chloride of potash, packed in hampers or casks.	Emery.	
	Chocolate.	Emery dust.	
30	Cider and perry (bottled), in hampers.	Emery rollers and emery wheels, in boxes or cases.	
	Clothes pegs, packed.	Envelopes, straw, for bottles.	
	Coal scuttles, common, iron or galvanised, nested or packed.	Fat, raw.	
	Cobalt ore.	Felt (not carpeting).	
35	Cocoa.	Figs, dried.	
	Cocoa-nut fibre, husk, shell, or matting, packed.	Files or rasps, iron or steel.	
	Codilla, e.o.h.p.	Filters, cast iron.	
	Coffee.	Fire boxes of portable steam and traction engines.	
40	Coir junk.	Fire lighters.	
	Coir rope.	Fish—	
	Colliery screens or tips.	Herring and sprats, in any state.	
	Colours, in casks or iron drums, or in tins packed in cases.	All fish, partially cured, smoked, or dried, e.o.h.p.	
45	Confectionery, in cases, casks, or boxes.	Crabs.	
	Copper.	Flag poles or Venetian masts.	
		Flax, in bales, e.o.h.p.	

A.D. 1891.	Flax seed, for sowing.	Hollow-ware, cast iron, nested and packed.	
<i>South-Eastern Railway.</i>	Flax waste, e.o.h.p.	Hooks, ceiling.	
	Fleshings and glue pieces, e.o.h.p.	Hooks, clip, galvanised iron.	
	Flocks.	Hoops, wooden.	5
	Flower pots, clay, common, unglazed.	Ice.	
	Forges, portable, in pieces, packed in boxes.	Ink, except printers', in boxes, casks, or crates.	
	Forges, portable, whole, cased in iron.	Iron liquor or muriate of iron.	
	Forks, digging, in cases.	Ivory black.	10
	Fruit, crystallised, in boxes, cases, or casks.	Ivory waste or dust.	
	Fruit—	Japan wax.	
	Apples, gooseberries and pears, e.o.h.p.	Jars, earthenware or stoneware.	
	Cherries, raspberries, strawberries, in tubs for jam.	Kitool fibre.	
	Fruit, ripe, e.o.h.p.	Knife boards.	15
	Funnel, air or ship.	Ladders, wooden.	
	Fustic liquor.	Laminated lead.	
	Gall nuts.	Lard, in casks, boxes, tins, or tubs with lids.	
	Garancine.	Lasts, wooden.	20
	Gas engines, complete.	Lead piping, e.o.h.p.	
	Gates, iron or wooden, common.	Leather, undressed, except in cases or crates.	
	Ginger beer, e.o.h.p.	Lemon and lime juice, in cases or casks.	25
	Glass blocks, for pavement (not fitted in frames).	Lemons.	
	Glycerine, in casks or iron drums.	Linen waste, e.o.h.p.	
	Grates, ovens, ranges, or stoves, common or kitchen.	Linen yarn, press-packed, in bunches or bales.	
	Gridirons.	Linens, grey, unbleached.	30
	Grindstones, e.o.h.p.	Locomotive engines and tenders, loaded in railway companies' waggons.	
	Gums, in mats, bags, casks, or cases.	Logwood liquor.	
	Gun carriages.	Machinery, in parts, in cases, e.o.h.p.	35
	Gun metal.	Madders.	
	Hair, raw, pressed, in bales or bags.	Marbles, children's.	
	Hames.	Margarine, in casks, firkins, or boxes, or in tubs with wooden lids.	
	Harrow shafts, tube iron or tube steel.	Millstones, finished.	40
	Hay, e.o.h.p., minimum load 30 cwt. per waggon.	Mineral and aerated waters, e.o.h.p.	
	Hay forks, in cases.	Molliscorum.	
	Hay rakes, hand, in cases.	Mordant liquors (including alum liquor, dunging liquor, and red liquor).	45
	Hemp, e.o.h.p.	Mungo.	
	Hessians, jute.		
	Hinges, iron, or steel.		
	Hoes, hand.		

	Mushroom pulp.	Preserves (fish, fruit, meat, and pro-	A.D. 1891.
	Mushroom spawn.	visions), in casks, boxes, or cases.	<i>South-Eastern</i>
	Mustard, in casks, cases, boxes, or	Printed matter, not bound.	<i>Railway.</i>
	bags.	Provender, horse or cattle, e.o.h.p.	
5	Nails, zinc.	Prunes, in casks or mats.	
	Netting, of iron wire.	Pumps and pump castings, in cases.	
	Newspapers, in bales.	Rags, pulled.	
	Nickel ore.	Railway waggon bodies.	
	Nitrate of copper, in casks.	Railway waggon bodies, fitted	
10	Nitrate of iron.	together.	
	Nuts, e.o.h.p.	Railway waggon brasses.	
	Oakum.	Rain water pipes, for spoutings and	
	Oils, not dangerous, in casks, or iron	their connexions, cast iron.	
	drums, round or tapered at one end,	Raisins.	
15	e.o.h.p.	Reed webbing, for ceilings.	
	Oranges.	Revalenta arabica.	
	Orchilla weed.	Rhubarb and rhubarb roots.	
	Osiers, twigs, and willows, brown.	Rizine.	
	Paints, in casks or iron drums, or in	Rolls, iron, e.o.h.p.	
20	tins packed in cases.	Ropes.	
	Palisades, iron.	Ropes, wire.	
	Palm leaves.	Sacks.	
	Paper, emery, sand, and tobacco.	Sad irons, e.o.h.p.	
	Paper hangings, common, in bales.	Safes, iron or steel.	
25	Paraffin and petroleum oils, in	Sago.	
	owners' tank waggons, not giving	Sauces, in boxes, cases, or casks.	
	off inflammable vapour under	Scoops, iron.	
	73° Fahr., when tested in the	Scrap zinc.	
	manner set forth in the Petroleum	Screw propellers.	
30	Act, 1879.	Scrolls, iron (for fixing springs to carts	
	Parian, in casks or crates.	and carriages).	
	Pelts, e.o.h.p.	Scrows, e.o.h.p.	
	Pewter.	Seal skins, wet and salted.	
	Piassava, e.o.h.p., minimum 20 cwt.	Seaweed (dry) or alga marina.	
35	per waggon.	Seeds, agricultural, e.o.h.p.	
	Pickaxes.	Semolina.	
	Picker bends.	Sheets, wool, new.	
	Pickles, in boxes, cases, or casks.	Ships' masts.	
	Pimento.	Ships' ventilators.	
40	Piston rods, steel.	Shoddy.	
	Plough shafts, tube iron or tube	Shoemakers' wax.	
	steel.	Shot, lead, e.o.h.p.	
	Plumbago.	Shumac liquor.	
	Polishing paste.	Signal posts (railway) and materials	
45	Pork, in brine.	belonging thereto.	
	Poultry pens (wire), folded.	Silicate cotton or slag wool, e.o.h.p.	

A.D. 1891. <i>South-Eastern Railway.</i>	Sinks, cast iron, not enamelled.	Tow waste, e.o.h.p.	
	Size, e.o.h.p.	Tubes, coated with brass.	
	Slate pencils.	Tubes, electro-coppered.	
	Slates, writing.	Tubes, steam, brass or copper.	
	Spades and shovels, iron or steel.	Tubs, iron.	5
	Spelter sheets, e.o.h.p.	Tue irons.	
	Spetches, e.o.h.p.	Turmeric.	
	Spirits of tar, in casks or iron drums.	Turpentine, spirits of, in casks or iron drums.	
	Spoutings and connexions, iron or steel.		
	Stable fittings (except enamelled), iron or steel.	Twine.	10
	Stannite of potash.	Umbrella sticks, in the rough.	
	Stannite of soda.	Varnish, in casks or iron drums.	
	Staples (wire), for bookbinders.	Vegetable wax.	
	Starch, in casks, cases, boxes, or bags.	Vegetables, packed, e.o.h.p.	
	Steam excavators or steam navvies.	Vices, iron or steel.	15
	Steel, bars and bundles.	Vinegar, in cases.	
	Stone blue, in casks, cases, boxes, or bags.	Walking sticks, in the rough.	
	Stone, carved for building purposes, e.o.h.p.	Walnuts, green, and husks.	
	Strickles, in boxes or cases.	Washers, leather.	
	Sugar mills.	Weighing machines, large (those used for weighing railway or other vehicles, and also cattle).	20
	Tamarinds.	Window frames, iron, packed in cases.	
	Tapioca.	Window shutters, iron or steel.	
	Tapioca flour.	Wines, British, in casks.	25
	Tarpaulings.	Wire, cotton-covered, in casks, hampers, cases, and canvas-covered coils.	
	Tartar, liquid.	Wire, iron or steel, e.o.h.p.	
	Terne metal.	Wire, lead.	
	Tin, in blocks, cakes, or ingots.	Wood, bent, rough, unfinished.	30
	Tincal.	Wool, raw.	
	Tinfoil.	Yarn, twist, and weft, cotton and linen, in bales, bags, wrappers, cases, boxes, skips or casks.	
	Tin liquor.	Yeast, in bags, or in bags in baskets, hydraulic press-packed, dry.	35
	Tobacco juice, in casks.	Yellow metal bolts and nails.	
	Tobacco leaf, in hogsheads or tierces.	Yellow metal rods.	
	Tobacco stoves or presses.	Zinc bars.	
	Tools, well-boring and pit-boring.		
	Torchwick.		
	Tow, in bales, e.o.h.p.		

CLASS 3.

Ale coolers.	Alizarine, in casks or iron drums.	40
Algerine fibre (not hydraulic or steam press packed or machine pressed), in full truck-loads, or in consignments of 20 cwt.	Almonds.	
	American or leather cloth.	
	Ammonia, liquid, in bottles (other than carboys) in cases.	45

A.D. 1891.

*South-Eastern
Railway.*

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| Angelica root. | Bobbins, e.o.h.p. |
| Aniseed. | Bolts, door. |
| Apple rings, in slices, dried. | Books, e.o.h.p. |
| Apples, dry, or pippins. | Boothing or stalling. |
| 5 Arsenic acid, e.o.h.p. | Boots and shoes, including goloshes,
and leather cut into boot shapes, in
casks, cases, or boxes. |
| Awl blades. | Boracic acid. |
| Bacon and hams, cured, e.o.h.p. | Bottle jacks. |
| Baking powder. | Bottles and bottle stoppers, glass,
e.o.h.p. |
| Baths. | Bowls, wood or iron, e.o.h.p. |
| 10 Bayonets. | Boxes or trunks, tin or sheet iron,
packed in crates or cases. |
| Beadings and mouldings, gilt, lac-
quered, or varnished, packed in
boxes. | Boxes, safety. |
| Bed keys. | Box or Italian irons. |
| 15 Bedsteads, e.o.h.p. | Braces, except silk, for wearing
apparel, in bales, packs, or trusses. |
| Beehives, made of wood. | Brands, iron or steel. |
| Bellows, packed. | Broom and brush heads, e.o.h.p. |
| Bellows pipes. | Brooms and brushes, packed. |
| Bell ringing (Carillon) machinery. | Brush backs, xylonite. |
| 20 Bells, small. | Buckets and pails, e.o.h.p. |
| Belting for machinery. | Buckles, brass, iron, or steel. |
| Bichromate of soda, e.o.h.p. | Buckram. |
| Bichrome and bichromate of potash,
e.o.h.p. | Bullet moulds. |
| 25 Bicycle stands, wrought iron. | Busks, wooden, horn, or steel. |
| Bins, corn or wine. | Butter, in crocks in wood, or in
crocks when packed with straw in
baskets. |
| Bit burnishers, packed. | Buttons, except gold, silver, or plated. |
| Bits, iron or steel. | Calicoes. |
| Bitters, in casks or cases. | Calipers. |
| 30 Black beer. | Candlesticks, brass or iron. |
| Bladders, in casks. | Candlewick. |
| Blankets. | Canvas. |
| Blanks, bronze and copper, for stamp-
ing for coins. | Cap peaks, not oily. |
| 35 Blinds, paper. | Caps, men's or boys', except silk, in
bales, packs, or trusses. |
| Blinds, Venetian and chain, in cases,
crates, or frames. | Capsules, metal, in cases. |
| Blowing engines. | Carbon candles, for electric light-
ing. |
| Blow pipes. | Carbonate of ammonia, in cases. |
| 40 Blue, laundry, liquid, in boxes, cases,
casks, or iron drums. | Card cloth. |
| Blue paste. | Cards, for weaving, packed in cases. |
| Blue powder and stone and smalts,
e.o.h.p. | Carpet bag frames. |
| 45 Boards, parquet flooring. | |
| Boards, washing. | |

A.D. 1891. <i>South-Eastern Railway.</i>	Carpet bags.	Clothing, waterproof (except oily canvas clothing).	
	Carpet beating machines.	Cloth, linen packed.	
	Carpet lining (cork).	Coach and upholsterers' trimmings, in packs, trusses, or bales.	5
	Carpeting.	Coach fittings, metallic, packed.	
	Carpeting (cork).	Coach wrenches.	
	Carraway seeds.	Coal scuttles, metallic, packed, in cases or boxes.	
	Carriage and cart steps.	Cob nuts.	10
	Carriage and foot warmers.	Cocoa nut fibre, husk, shell, or matting, e.o.h.p.	
	Cartridge cases, brass.	Cocoa nuts.	
	Castings, brass, German silver, or nickel.	Coffee extract or essence.	
	Castings, iron, light, e.o.h.p.	Coffee mills, small hand.	15
	Castings, sanitary, iron or steel, for public urinals and waterclosets.	Coffin furniture, metallic.	
	Castings, steel, e.o.h.p.	Coin, copper or bronze.	
	Castor oil, in boxes.	Collars, dog.	
	Castors, of all kinds.	Collars, rush, for horses.	
	Cellarets, wrought iron.	Colliery pulleys.	20
	Chaff, in bags, not for cattle feeding.	Colours, in cans, hampers, boxes, or iron bottles.	
	Chains, curb or door.	Combs.	
	Chalk, French.	Copying presses.	
	Chalk, prepared.	Coquilla nuts,	25
	Cheese, e.o.h.p.	Cordials, in casks or cases.	
	Cheese presses.	Coriander seed.	
	Chemicals, not dangerous, corrosive, or explosive, in casks, iron drums, bales, or bags.	Corkscrews.	
	Chimney pieces, marble or slate, e.o.h.p.	Cork shavings or cuttings.	
	China, in hampers.	Cork socks, in boxes, cases, or casks.	30
	China grass (not hydraulic or steam press-packed, or machine pressed), in full truck loads, or in consign- ments of 20 cwt.	Corkwood.	
	Cinder sifters.	Cornice poles, wood, in bundles, without rings or ends, not gilt.	
	Cinnabar ore.	Corozzo nuts.	
	Clasps, book, boot, or belt, except gold, silver, or plated.	Cotton and linen goods, in bales, 35 boxes, cases, packs, or trusses, e.o.h.p.	
	Clock dials.	Cotton and linen thread.	
	Clogs, in casks, cases, or boxes.	Cotton and woollen slops, in hampers, bales, or boxes.	40
	Clothing (exclusive of silk goods), if packed in trusses, packs, or bales.	Cotton wool, dressed and carded.	
	Clothing, for soldiers, police, prison warders, railway porters, postal, and telegraph (except busbies or helmets).	Crucibles, e.o.h.p.	
		Cummin seed.	
		Curry combs.	
		Cutlery.	45
		Cyanite, in cans, hampers, boxes, or iron bottles.	

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	Dies and die stocks.		Dripping, in crocks in wood, or in tubs or tins without lids.
	Dishes, wood.		Druggeting.
	Drapery, heavy.—Packages containing any of the following articles :—		Drugs, in casks, bales, or bags.
5	American or leather cloth.		Drysalteries, in casks.
	Blankets.		Dust preventers.
	Boots and shoes, including goloshes, in casks, cases, or boxes.		Dutch metal and leaf.
	Buckram.		Dyes, in casks and iron drums.
10	Buttons, except gold, silver, or plated.		Earth closets.
	Calicoes.		Earthenware, in hampers.
	Carpet bags.		Eggs, in boxes, cases, or crates.
	Carpeting.		Elastic webbing.
15	Clothing, waterproof (except oily canvas clothing).		Electric batteries.
	Cotton and linen goods, in bales, boxes, cases, packs, or trusses, e.o.h.p.		Electric cable.
20	Cotton and linen thread.		Emery rollers and emery wheels, e.o.h.p.
	Cotton and woollen slops, in hampers, bales, or boxes.		Esparto grass, (not hydraulic or steam press packed, or machine pressed), in full truck-loads, or in consignments of 20 cwt.
	Druggeting.		Eyelets.
	Elastic webbing.		Fenders, packed in crates, cases, or boxes.
25	Eyelets.		Fenders, kitchen, iron or steel.
	Flannel.		Fenders, ships', cork or hemp.
	Floor cloth, including oil cloth, boulinikon, kamptulicon, and linoleum.		Fents and tabs, cotton and woollen.
30	Hearth rugs, except skins.		Fern, for litter or packing, e.o.h.p., minimum 20 cwt. per waggon.
	Hooks and eyes.		Ferrules, iron, brass, or steel.
	Huckabacks.		Filberts.
	India-rubber goods, except shoes and goloshes.		Filters, earthenware.
35	Laces, boot and stay, cotton or leather.		Fire engines, steam.
	Linen cloth, packed.		Fire escapes.
	Paper collars, cuffs, and shirt fronts.		Fire extinguishers (hand grenade), packed.
40	Shirts, cotton, woollen, and linen, in bales, packs, or trusses.		Fire guards, metal.
	Stays, not silk.		Fire irons.
	Tapes.		Fish, fresh, e.o.h.p.
	Thimbles, not gold, silver, or plated.		Fish glue.
45	Wadding, cotton.		Fish hooks.
	Woollen and worsted yarn.		Flannel.
			Flax, e.o.h.p.
			Flax straw (not hydraulic or steam press packed, or machine pressed), in full truck-loads, or in consignments of 20 cwt.
			Floor cloth, including oil cloth, boulinikon, kamptulicon, and linoleum.

A.D. 1891. <i>South-Eastern Railway.</i>	Flour-dressing or purifying machines.	Packages— <i>continued</i> .	
	Flower roots (not orchids).	Confectionery, e.o.h.p.	
	Forges, portable, e.o.h.p.	Crystallised fruits, e.o.h.p.	
	Forks and spoons.	Meat pies.	
	Forks, toasting, iron.	Preserved ginger.	5
	Fruit, ripe, not hothouse :—	Sausages.	
	Apricots.	Yeast, e.o.h.p.	
	Cherries.	and the following in Class 5 :—	
	Nectarines.	Blue, laundry liquid, e.o.h.p.	
	Peaches.	Cinnamon.	10
	Raspberries.	Cloves.	
	Strawberries.	Cochineal.	
	Fustian and corduroy.	Cordials, e.o.h.p.	
	Gas fittings, in parts, except brass and copper tubing.	Extract of meat.	
	Gas meters.	Indigo.	15
	Gelatine.	Isinglass.	
	German silver, in sheets.	Lard, e.o.h.p.	
	German silver wire, in casks and cases.	Nutmegs.	
	Ginger, e.o.h.p.	Gums, e.o.h.p.	
	Gins, wheels with frames for hoisting purposes.	Gun barrels, rough.	20
	Glass beads.	Gun locks and gun furniture.	
	Glass, crown, rolled or sheet.	Gun stocks.	
	Glass, flint, e.o.h.p.	Gun wads.	
	Glass, plate, rough.	Guns, machine, in cases.	
	Glass, plate, not silvered.	Gutta-percha, raw.	25
	Gloves, cotton, woollen or worsted, in bales, packs, or trusses.	Guttering or corrugating machines, e.o.h.p.	
	Gloves, rough leather, for labourers.	Hair, for manufacturing purposes, e.o.h.p.	
	Glycerine, in cases or boxes.	Hair cloth.	30
	Glycerine grease, for lubricating pur- poses, in tins packed in wooden cases.	Hammer heads, e.o.h.p.	
	Goat skins, e.o.h.p.	Hammers (not steam), e.o.h.p.	
	Granite, polished or dressed, e.o.h.p.	Handcuffs.	
	Grapes, packed in cork dust or saw- dust, in casks.	Handles, chest and saucepan.	
	Grindery.	Harness or saddlery, in tin-lined cases or casks.	35
	Groceries, mixed.	Hardware—Packages containing any hardware articles (not gold, silver, or plated) set out in classes herein-before mentioned, or in this class, and any of the follow- ing articles (not gold, silver, or plated), viz :—	
	Packages consigned as mixed gro- ceries may include any grocery articles set out in classes herein- before mentioned or in this class, the following articles in Class 4 :—	Awl blades.	
		Bayonets.	45
		Bed keys.	

Hardware—*continued.*

- Bedsteads, metallic, in strawed bundles.
- 5 Bellows, packed.
- Bellows pipes.
- Bells, small.
- Bicycle stands, wrought iron.
- Bit burnishers, packed.
- Bits, iron or steel.
- 10 Blanks, bronze and copper, for stamping for coins.
- Blow pipes.
- Bolts, door.
- Bottle jacks.
- 15 Boxes, safety.
- Boxes or trunks, tin or sheet iron, packed in crates or cases.
- Box or Italian irons.
- Brands, iron or steel.
- 20 Brasswork, spun or stamped, packed.
- Buckles, brass, steel, or iron.
- Bullet moulds.
- Busks, wooden, horn, or steel.
- Buttons.
- 25 Calipers.
- Candlesticks, brass or iron.
- Carpet bag frames.
- Carriage and foot warmers.
- Cartridge cases, brass.
- 30 Cart steps.
- Castings, brass, German silver, or nickel.
- Castors, of all kinds.
- Chains, curb or door.
- 35 Cinder sifters.
- Clasps, book, boot, or belt.
- Coach fittings, metallic, packed.
- Coach wrenches.
- Coal scuttles, metallic, packed in
- 40 cases or boxes.
- Coffee mills, small hand.
- Coffin furniture, metallic.
- Collars, dog.
- Copying presses.
- 45 Corkscrews.

Hardware—*continued.*

- Curry combs.
- Dies and die stocks.
- Dust preventers.
- Eyelets.
- Fenders, packed in crates, cases, or boxes.
- Ferrules, iron, brass, or steel.
- Fire guards (metal).
- Fire irons.
- Fish hooks.
- Forks and spoons, metal.
- Forks, toasting, iron.
- Gas fittings, in parts, except brass and copper tubing.
- Gins, wheels, with frames for hoisting purposes.
- Grindery.
- Gun barrels, rough.
- Gun locks and gun furniture.
- Hammer heads, packed.
- Hammers, not steam, e.h.o.p.
- Handcuffs.
- Handles, chest and saucepan.
- Harness fittings, metallic, packed.
- Hat and umbrella stands, cast iron.
- Hay forks, in bundles.
- Hinges, brass.
- Hooks, boot and button, hat and coat, and reaping.
- Hooks and eyes.
- Horse-clippers, packed in casks or cases.
- Jacks, small.
- Japanned ware, in casks or cases.
- Kitchen fireplace stands.
- Knitting pins.
- Knives or blades for cutting machines.
- Knobs, range, iron or steel.
- „ door.
- Knockers, door.
- Ladles, not puddlers', iron.
- Lamp burners.

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A.D. 1891. Hardware—*continued.*

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Lanterns, tin or iron.
Latches, door.
Locks and keys.
Magnets.
Match boxes, japanned or enamelled
tin, new, empty, packed.
Matchettes.
Medals, brass or copper.
Military ornaments.
Mortars and pestles, iron or steel.
Nails and rivets, brass or copper.
Needles (in tin-lined cases).
Nut crackers.
Ornaments for saddlery, brass, iron,
or steel.
Ornaments for uniform.
Pans, ash.
 .. copper, for closets.
 .. dust.
 .. warming.
Patten rings.
Patterns, travellers', hardware.
Percussion cap shells.
Pins, metal, in boxes.
Plates, door.
 .. iron, enamelled.
Pliers.
Powder flasks.
Pulley blocks, iron.
Pulleys, iron.
Pumps, hand, brass.
Railway carriage keys.
Refrigerators.
Riddles.
Saddletrees.
Scales and weights, letter.
Screws, brass, copper, or zinc.
Screws, table expanding.
Scythe blades.
Scythes and sickles.
Shears, garden and sheep.
Ships' logs, metal.
Shoe horns and pegs, metallic.
Snow tablet, metal, enamelled.
Skates.
Skewers, iron or steel.

Hardware—*continued.*

Snuffers, iron or steel.
Spanners.
Spittoons, iron.
Spring balances. 5
Springs, chair, sofa, mattress, door,
or cart.
Spurs.
Stair rods.
Steelyards. 10
Stirrups.
Sugar nippers.
Sweat scrapers, packed.
Syringes, garden.
Tacks. 15
Taper holders, metal.
Taps, brass.
Terrets.
Thimbles.
Tinware, in casks or cases. 20
Tips, brassed for boot heels.
Tobacco boxes, metal.
Tools, carpenters', coopers', edge,
joiners', masons', and ship-
wrights'. 25
Traps, sink, brass or copper.
Traps, vermin.
Trays, iron or steel.
Trivets, iron or steel.
Trousers stretchers, iron, portable. 30
Trowels.
Tubes, brass or copper (except
steam tubes), packed.
Umbrella fittings.
Umbrella stretchers. 35
Valves, brass.
Ventilators, small, iron or brass, for
buildings, packed.
Washers, brass or copper.
Weights, brass. 40
Wire, copper or brass, packed in
cases, casks, or in bags.
Hassocks.
Hat and umbrella stands, cast-iron.
Hats, rush, in boxes, trusses, and
hampers. 45
Hay forks, in bundles.

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	Hay rakes hand e.o.h.p.	Ladies' net petticoats' iron.	
	Hearths, except skins.	Lamp black.	
	Heel balls, shoemakers'.	Lamp burners.	
	Helmets, metal, in cases or boxes.	Lamp chimneys (glass).	
5	Herbs, green.	Lamp frames (street).	
	Hides, e.o.h.p.	Lamp reflectors, enamelled iron.	
	Hinges, brass.	Lamp wick.	
	Hollow-ware iron, including bottles	Lamps paraffin, in pots (except china	
10	pans, maslin pots for boiling fruit), and water cans, in casks or crates.	or earthenware, packed in casks and cases.	
	Honey, in casks, or in jars, packed in crates or cases.	Lanterns, tin or iron.	
	Horns, in casks, or in jars, packed in crates or cases.	Lard in bladders, in casks, in wood or in tubs, or tins without lids.	
	Horns, horns, and horn tips, buffalo.	Latches, iron.	
15	cow, goat, ox, and sheep, e.o.h.p.	Laundering wands and basins earthen- ware, complete, enamelled.	
	Hooks and eyes.	Lawn mowers, packed.	
	Hooks, boot button, hat, coat, reaping.	Lead pencils.	
	Hops.	Leather e.o.h.p.	
	Horse-clippers, packed in casks or cases.	Lemon and lime juice, e.o.h.p.	
20	Hosiery, in bales, packs, or trusses.	Life buoys.	
	Huckabacks.	Limestone, polished or dressed.	
	Hurdles, iron or steel on wheels.	Lime water, e.o.h.p.	
	India-rubber goods, except shoes and gloves.	Lincrusta and anaglypta (decorative wall paper).	
25	India-rubber, raw.	Linen cloth, packed.	
	Ink, printers'.	Linen yarn or grey linen, e.o.h.p.	
	Jacks, small.	Liquorice.	
	Japanned ware, in casks or cases.	Locks and keys.	
30	Jews' harps.	Looking-glass frames (common), wood (not gilded) or Dutch-metalled.	
	Joiners' work common wood—Bed- dings and mouldings (not gilt, lac- quered, or varnished), doors and door frames, fittings and fixtures	Macaroni.	
35	for buildings, staircases, balusters, and hand rails, window sashes and frames and shutters.	Machines, fitted up, packed e.o.h.p.	
	Juniper berries.	Magnesia.	
	Kips, e.o.h.p.	Magnets.	
40	Kitchen fireplace stands.	Marble, packed, and in slabs cemented together.	
	Knitting pins.	Margarine, in casks in wood, or in casks when packed with straw in baskets.	
	Knives or blades for cutting machines.	Marquees or tents.	
	Knobs, range, iron or steel.	Mastic.	
45	Knobs, door.	Match boxes, japanned or enamelled tin, new, empty, packed.	
	Knockers, door.	Machetes.	
	Laces, boot or stay, cotton or leather.	Medals, brass or copper.	
		Moss and matting, each p.	

A.D. 1891. <i>South-Eastern Railway.</i>	Megass (not hydraulic or steam press packed, or machine pressed), in full truck-loads or in consignments of 20 cwt. Merinoes, in bales, packs, or trusses. Mexican fibre (not hydraulic or steam press packed, or machine pressed), in full truck-loads or in consignments of 20 cwt. Mica. Military ornaments, except gold, silver, or plated. Milk. Milk cans and pans. Millboard rollers (for winding paper in cases). Mops. Mortars and pestles, iron or steel. Mortars and pestles, marble. Moss, packed. Muslin, book, if packed in bales, packs or trusses. Mustard, e.o.h.p. Nails and rivets, brass or copper. Needles (in tin-lined cases). Netting, cotton and twine. Nickel. Nitrate of baryta. Nut crackers, except gold, silver, or plated. Oars. Oils, not dangerous, e.o.h.p. Oleic acid, in casks. Ornaments for saddlery, brass, iron, or steel. Ornaments for uniform, except gold, silver, or plated. Osiers, twigs and willows, white or stained. Osnaburgs. Oxalic acid. Paints, in cans, hampers, boxes, or iron bottles. Palliasses, straw.	Palmetto leaf (not hydraulic or steam press packed, or machine pressed), in full truck-loads or in consignments of 20 cwt. Pans, ash. 5 Pans, chemical and dye, iron or steel. Pans, copper, for closets. Pans, dust. Pans, earthenware or iron, for sanitary purposes. 10 Pans, warming. Paper, e.o.h.p. Paper collars, cuffs, and shirt fronts. Paper, gummed for labels. Paper hangings, e.o.h.p. 15 Paper tubes, for cops. Parian, in hampers. Patten rings. Pattens, in casks, cases, or boxes. Patterns, travellers', hardware. 20 Pearl shells. Penholders, wood or metal (except gold, silver, or plated). Pepper. Percussion cap shells. Percussion caps, uncharged. 25 Petroleum grease or petroleum jelly. Piassava, e.o.h.p. Pickles, e.o.h.p. Picture frames, common, wood (not gilded) or Dutch metallated. 30 Pins, metal. Plants, e.o.h.p. Plates, door. Plates, iron, enamelled. Pliers. Powder flasks. 35 Preserves (fish, fruit, meat, and provisions), e.o.h.p., in crates or baskets. Pulley blocks, wood or iron. Pulleys, iron. 40 Pumps and pump castings, e.o.h.p. Pumps, hand, brass. Quicks, e.o.h.p. Rabbit fur, or hatters wool.
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Raffia.	Shoes and boots, including goloshes	A.D. 1891.
Railway cards and tickets.	and leather cut into shoe shapes, in	<i>South-Eastern</i>
Railway carriage keys.	casks, cases, or boxes.	<i>Railway.</i>
Reels, for garden hose.	Shot belts.	
5 Refrigerators.	Show cards (cardboard), unframed.	
Rennet.	Show tablets, metal, enamelled.	
Rick poles and covers.	Shutters, revolving, wooden.	
Riddles.	Shuttles, weavers'.	
Road scraping and road sweeping ma-	Silver ore.	
10 chines.	Sinks, enamelled.	
Rock, crystal.	Skates.	
Rugs, hearth, except skin.	Skewers, iron or steel.	
Saddlery or harness, in tin-lined cases	Skins, hare and rabbit.	
or casks.	Slate beds of billiard tables, packed in	
15 Saddletrees.	cases.	
Sauces, e.o.h.p.	Slate slabs, e.o.h.p.	
Saw-bench machines, portable, packed.	Snuffers, iron or steel.	
Scale beams and scales.	Spanners.	
Scales and weights, letter.	Spindles, in boxes.	
20 Scoops, wood.	Spirits, in casks or cases.	
Screw jacks, except iron.	Spittoons, iron.	
Screws, brass, copper, or zinc.	Splints, wood, for matches.	
Screws, table expanding.	Spring balances.	
Scythe blades.	Springs, chair, sofa, mattress, door, or	
25 Scythes and sickles.	cart.	
Scythe sneds or handles.	Spurs, not plated.	
Sealing wax.	Squeegees, for cleaning ships' decks,	
Seaweed, edible.	&c.	
Sewing machines, in parts, packed.	Stable fittings and mangers, iron	
30 Sewing machine stands, in parts,	enamelled.	
packed in cases or frames.	Stair rods.	
Shafts, cart.	Starch, e.o.h.p.	
Shafts, gig, carriage, or dog cart, not	Stationery, e.o.h.p.	
painted nor varnished.	Stays, not silk, for wearing apparel.	
35 Shavings, wood.	Steelyards.	
Shears, garden and sheep.	Stills, iron.	
Sheepskins, e.o.h.p.	Stirrups.	
Sheet steel.	Stone blue, e.o.h.p.	
Shellac.	Stoves, gas or oil.	
40 Shells.	Straw (not hydraulic or steam press	
Ships' blocks.	packed or machine pressed), in full	
Ships' logs, metal.	truck-loads, or in consignments of	
Ships' sails, finished.	20 cwt.	
Shirts, cotton, woollen, and linen, in	Strickles, e.o.h.p.	
45 bales, packs, trusses, and hampers.	Stuff goods, in bales, packs, or trusses.	
Shoe horns and pegs.	Sugar, e.o.n.p.	

A.D. 1891.	Sugar candy.	Type.	
South-Eastern Railway.	Sugar nippers, except gold, silver, or plated.	Umbrella fittings.	
	Sweat scrapers, packed.	Umbrella stretchers.	
	Syringes, garden.	Valves, brass.	
	Syrup, in cases, in tins, in baskets, or in stone bottles packed, in crates or hampers.	Varnish, e.o.h.p.	5
	Tables, cast iron or steel, in parts.	Vaseline.	
	Tacks.	Vegetable ivory.	
	Talc.	Velvet, cotton in bales, packs, or trusses.	
	Taper holders, metal.	Ventilators, small, iron or brass, for buildings, packed.	10
	Tapes.	Vermicelli.	
	Taps, brass.	Vinegar, e.o.h.p.	
	Tea.	Wadding, cotton.	
	Terrets.	Washers, brass or copper.	
	Thimbles, except gold, silver, or plated.	Wash leather.	15
	Thread, cotton and linen.	Wash stand tops, marble, packed.	
	Tinware, in casks or cases.	Washing and wringing machines, packed.	
	Tips, brassed, for boot heels.	Water meters.	
	Toasting forks, iron or steel.	Weighing machines, small (those used for weighing packages and goods).	20
	Tobacco boxes, metal.	Weights, brass.	
	Tobacco juice, e.o.h.p.	Wheelbarrows.	
	Tobacco leaf, e.o.h.p.	Wheels, rudder or steering, in cases, crates, or frames.	25
	Tools, carpenters', coopers', edge joiners', masons', and shipwrights'.	Whetstones and honestones.	
	Tow, e.o.h.p.	Whisks, packed.	
	Toys, packed.	Winches, steam.	
	Traps, sink, brass or copper.	Window frames, iron, e.o.h.p.	
	Traps, vermin.	Wines, British, e.o.h.p.	30
	Trays, iron or steel.	Wines, in casks or cases.	
	Trellis work (wood), in bundles.	Wire, copper or brass, packed in cases or casks, or in bags.	
	Trivets, iron or steel.	Wood, bent, e.o.h.p.	
	Troughs, bakers', wooden.	Wool, dressed or carded.	35
	Troughs, cattle and other, iron or steel.	Woollen and worsted goods, in bales, packs, or trusses.	
	Trouser stretchers, iron, portable.	Woollen cloth, in bales, packs, or trusses.	
	Trowels.	Xylonite.	
	Tubes, brass or copper (except steam), packed.	Yarns, twist and weft (except silk).	40
	Tubs, washing.	Yellow or Persian berries.	
	Tubs, wood.		
	Turnery ware.		

CLASS 4.

A.D. 1891.

*South-Eastern
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|---|---|
| Agricultural machines and imple-
ments, e.o.h.p. | Cardamoms. |
| Alabaster. | Cats' and dogs' meat. |
| 5 Albumen. | Cattle cribs. |
| Algerian fibre, e.o.h.p. | Chaff, e.o.h.p. |
| Alizarine, e.o.h.p. | Chairs and seats, garden, e.o.h.p. |
| Ammonia, liquid, in bottles (other
than carbonyls) in hampers. | Chairs, common, folding, in boxes,
cases, crates, and parcels. |
| 10 Anchovies. | Chemicals, not dangerous, corrosive,
or explosive, in boxes or hampers. |
| Annotto, e.o.h.p. | Chimney pieces, metal, unpacked. |
| Anthracene, e.o.h.p. | Chimney tops, iron or zinc. |
| Asparagus. | China grass, e.o.h.p. |
| Bacon and hams, fresh or green. | China, in boxes or cases. |
| 15 Bags, leather. | Churns and churning machines. |
| Beef wine, in boxes. | Cisterns. |
| Beehives, straw. | Citric acid. |
| Beer engines. | Clocks, turret and church. |
| Bellows, e.o.h.p. | Clogs, e.o.h.p. |
| 20 Bells, e.o.h.p. | Cloth, linen, bleached, tied in bundles,
but not protected by wrappers,
or not packed. |
| Billiard cues, in bundles. | Clothing (exclusive of silk goods),
e.o.h.p. |
| Blinds, Venetian and chain, e.o.h.p. | Coal and upholsterers' trimmings,
e.o.h.p. |
| Boilers, copper. | Coal scuttles, e.o.h.p. |
| Books, bound or half bound in calf, | Cobalt. |
| 25 <i>Moscow, near Russia, or law suit.</i> | Coffee carts or stalls on wheels. |
| Boots and shoes, including goloshes
and leather cut into boot shapes, in
hampers (white rod). | Confectionery, e.o.h.p. |
| Braces, for wearing apparel, not silk,
e.o.h.p. | Corn crushers. |
| 30 Bristles, e.o.h.p. | Cricket implements. |
| Britannia metal goods. | Croquet implements. |
| Bronze powder. | Crystallised fruit, e.o.h.p. |
| Brooms and brushes, e.o.h.p. | Curtains, cotton, lace. |
| 35 Bungs and corks. | Dandy rollers, in cases for paper mills. |
| Butter, in flats or hampers, or in tubs
or cools without lids. | Drapery, light — Packages contain-
ing any drapery articles set
out in classes herein-before men-
tioned, and in this class, and
any of the following arti-
cles:— |
| Candles, wax. | Bags (leather, ladies' hand, courier,
and travelling). |
| Canes and rattans. | Braces, not silk, for wearing ap-
parel. |
| 40 Caps, men's or boys' (except silk), in
boxes or cases. | |
| Caravans (showmen's or hawkers')
and vans containing steam round-
abouts. | |
| 45 Carbolic acid, solid. | |
| Carboys, gutta-percha. | |

A.D. 1891. — <i>South-Eastern Railway.</i>	Drapery, light—<i>continued</i>. Carpeting, exceeding 15 feet in length, packed in cases. Cloth, woollen. Clothing (exclusive of silk goods), e.o.h.p. Coach and upholsterers' trimmings. Gloves, cotton, woollen, and worsted. Haberdashery. Hosiery. Muslins (book). Needles. Stuff goods. Umbrellas. Woollen and worsted goods. Dripping, in bladders. Druggists' sundries, in mixed packages. Drugs, in boxes or hampers. Drysalteries, e.o.h.p. Dye extracts. Dyes, e.o.h.p. Earthenware, in boxes or cases. Eggs, e.o.h.p. Esparto grass, e.o.h.p. Extract of malt. Felt hat bodies. Fire engines, e.o.h.p. Fish, fresh— Brill, grayling, lobsters, oysters, prawns, red mullet, salmon, smelt, soles, trout, turbot, whitebait. Flax in the straw. Flax straw, e.o.h.p. Flower roots, e.o.h.p. Flower stands, wrought iron. Fluid, disinfecting, in bottles; packed in cases or hampers, or in basketed jars. Footballs. Frilling machines, in parts, packed. Fruit-cleaning machines. Furniture, in vans, carts, or road waggons. Garden arches. Garden engines. Glasshouse pots.	Glass, in boxes or cases. Glass, prepared, for photographers. Globes, moons, or shades, glass, common. Gloves, cotton, woollen, and worsted, e.o.h.p. 5 Gold size. Golf clubs. Grates, ovens, ranges, or stoves, polished. 10 Gravestones or tombstones. Gun barrels, e.o.h.p. Guns. Gutta-percha goods. Guttering or corrugating machines, not packed. 15 Haberdashery. Hand carts. Handmills. Hares, dead. 20 Harness, e.o.h.p. Hat leathers. Hats, soft felt. Hawkers' packs and trusses. Hollow-ware, iron, including kettles, pans, maslins (pots for boiling fruit), and water cans, e.o.h.p. 25 Honey, e.o.h.p. Hop bitters. Hose, leather and canvas. 30 Hosiery, e.o.h.p. Household linen and wearing apparel (exclusive of silk goods), e.o.h.p. Incubators, complete. Ink, e.o.h.p. 35 Japanned ware, e.o.h.p. Kilting machines, in parts, packed. Knapsacks, soldiers'. Knitting machines, in parts, packed. Lac. 40 Lace, British, not silk. Laces, boot or stay, e.o.h.p. Lamps. Lawn mowers, not packed. Lawn tennis implements. 45 Leather leggings. Lint.
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	Lithographic stones.	Reeds and rushes.	
	Looms, not packed.	Reflectors, glass with metal backs.	
	Luggage or baggage, personal.	Rifles.	
	Machinery, in parts, not packed,	Rollers, type printers'.	
5	e.o.h.p.	Saddlery, e.o.h.p.	
	Machines, fitted up, not packed,	Sausages and saveloys.	
	e.o.h.p.	Saw-bench machines, portable, not	
	Malt crushers.	packed.	
	Maps, in boxes or cases.	Seal skins, e.o.h.p.	
10	Margarine, in baskets, flats, or hampers,	Seeds, e.o.h.p.	
	or in tubs without lids.	Sewing machine stands, e.o.h.p.	
	Mats, skin.	Shafts, gig, carriage, or dog cart,	
	Mattresses.	e.o.h.p.	
	Meat, fresh.	Sheep racks.	
15	Meat pies.	Shirts, e.o.h.p.	
	Meat safes.	Shoes and boots, including goloshes	
	Megass, e.o.h.p.	and leather cut into shoe shapes, in	
	Mexican fibre, e.o.h.p.	hampers (white rod).	
	Mincing machines.	Show cards, e.o.h.p.	
20	Mushrooms.	Shrubs and trees, e.o.h.p.	
	Muslin, book, e.o.h.p.	Skins, fine, including deer, fox, kid,	
	Needles, e.o.h.p.	musquash, and nutria.	
	Oleic acid, e.o.h.p.	Snuff.	
	Palmetto leaf, e.o.h.p.	Spades and shovels, wooden.	
25	Panoramas and theatrical scenery.	Spermaceti.	
	Pans, copper.	Spindles, e.o.h.p.	
	Parian, in boxes or cases.	Spirits, in hampers.	
	Pattens, e.o.h.p.	Spirits of tar, e.o.h.p.	
	Patterns, wood, for castings.	Stag horns.	
30	Pens, steel.	Steam gauges.	
	Perforating and paper-cutting ma-	Stereotype casts.	
	chines.	Stills, copper.	
	Pine apples, not hothouse, packed.	Stone, decorative, carved for decorating	
	Pipes, brass and copper.	the interior of buildings.	
	Pipes, smoking.	Stoves, fireclay tile.	
35	Pistols.	Straw, e.o.h.p.	
	Plaiting machines, in parts, packed.	Stuff goods, e.o.h.p.	
	Plated goods.	Swing boats and hobby horses.	
	Plums (dried), in fancy boxes.	Tables, cast iron or cast steel.	
	Porcelain.	Tanks.	
40	Poultry, dead.	Tartaric acid.	
	Preserved ginger.	Telegraph instruments, packed.	
	Preserves (fish, fruit, meat, and pro-	Telephone apparatus, packed.	
	visions), e.o.h.p.	Textile fabrics, made of mixed cotton,	
	Rabbits, dead	linen, wool, or similar materials.	
45	Razor strops.	Theatrical luggage.	

A.D. 1891.
South-Eastern
Railway.

<i>South-Eastern Railway.</i>	A.D. 1891. Tiles, art.	Walking sticks, e.o.h.p.	
	Tin crystals.	Warps, except silk.	
	Tinware, e.o.h.p.	Washing and wringing machines, not packed.	
	Tobacco, manufactured, except cigars and cigarettes.	Whalebone.	5
	Tomatoes.	Wheels, cart, coach, and carriage.	
	Toys, e.o.h.p.	Wheels, rudder or steering, e.o.h.p.	
	Tubes, tin and zinc.	Wines, in hampers.	
	Tubing, brass or copper, e.o.h.p.	Wire, insulated.	
	Ultramarine.	Wire, polished or needle.	10
	Umbrellas.	Wire gauze.	
	Umbrella sticks, e.o.h.p.	Woodwork for the manufacture of organs.	
	Vans, commercial travellers'.	Woodwork for the manufacture of pianos.	15
	Vats.	Woollen and worsted goods, e.o.h.p.	
	Vegetable washing machines.	Woollen cloth, e.o.h.p.	
	Vegetables, hothouse, packed.	Yeast, e.o.h.p.	
	Veneers.		
	Venison.		
	Verdigris.		
CLASS 5.			20
	Acetic or wood acid, e.o.h.p.	Boxes, e.o.h.p.	
	Aluminium.	Butter, in crocks, e.o.h.p.	
	Amber.	Caps, e.o.h.p.	
	Ammonia, liquid, e.o.h.p.	Carbolic acid, liquid, e.o.h.p.	
	Animals and birds, stuffed, in cases.	Carboys, glass.	25
	Aquaria, glass.	Cards, for carding machines, e.o.h.p.	
	Artificial flowers.	Carriage bodies, e.o.h.p.	
	Bagatelle tables.	Chairs and seats, e.o.h.p.	
	Balloons.	Chandeliers and gasaliers.	
	Bark, not for tanning, e.o.h.p.	Chemicals, not dangerous, corrosive, or explosive, e.o.h.p.	30
	Barometers.	Chloride of gold, in boxes, for photographers.	
	Baskets, e.o.h.p.	Cigars and cigarettes.	
	Bath chairs.	Cinnamon.	35
	Beadings and mouldings, gilt, lacquered, or varnished, e.o.h.p.	Clock cases.	
	Beds and bedding.	Clocks, e.o.h.p.	
	Bicycles.	Cloves.	
	Billiard tables.	Cochineal.	
	Bird cages.	Coffins.	40
	Bismuth.	Collodion cotton, in bottles, packed in cases.	
	Blue, laundry, liquid, e.o.h.p.	Colours, in jars.	
	Boats and canoes.	Conservatories and hothouses, in parts.	
	Boots and shoes, including goloshes and leather cut into boot shapes, e.o.h.p.	Cordials, e.o.h.p.	45

Cork socks, e.o.h.p.	Lustres and vases, glass.
Crape.	Magnesium metal.
Cyanite, in jars.	Maps, e.o.h.p.
Dripping, in crocks, e.o.h.p.	Margarine, in crocks, e.o.h.p.
5 Drugs, e.o.h.p.	Match boxes, empty, e.o.h.p.
Dyes, in glass carboys.	Military ornaments, e.o.h.p.
Empty cases, casks, crates, hampers, and other empties, e.o.h.p.	Millinery.
Engravings.	Models, clay.
10 Evergreens.	Morphia, in bottles in hampers.
Extract of meat.	Moss, e.o.h.p.
Feathers.	Musical instruments.
Fenders, e.o.h.p.	Muslins.
Figures, casts, or ornaments, alabaster, 15 bronze, gypsum, plaster, stucco, or terra cotta.	Nitrate of copper, in jars or stone bottles, covered with wicker basket work.
Figures, flowers, and heads, wax.	Nitrate of silver, in boxes, for photo- graphers.
Flowers, cut.	Nut crackers, e.o.h.p.
Flower stands, e.o.h.p.	Nutmegs.
20 Frilling machines, fitted up, packed.	Optical instruments.
Fruit, hothouse.	Organs and organ work.
Furniture, e.o.h.p.	Ornaments for uniform, e.o.h.p.
Furs.	Overmantels, cast iron, with mirrors.
Game.	Paints, in jars.
25 Glass, cut, ornamental, for doors.	Papier maché goods.
Glass, plate, silvered.	Parchment.
Glass, stained.	Penholders, e.o.h.p.
Globes, for educational purposes.	Perambulators, complete or in parts.
Globes, moons, or shades, glass, e.o.h.p.	Perfumery.
30 Gloves, e.o.h.p.	Phosphorus paste (vermin killer), packed.
Glycerine, e.o.h.p.	Photographic apparatus.
Hair, for head dressing.	Picture frames, e.o.h.p.
Hat and umbrella stands, wood.	Pictures.
Hats, except soft felt and rush.	Pine apples, e.o.h.p.
35 Helmets, felt, in cases or boxes.	Plaiting machines, fitted up, packed.
Horses, dead.	Plants and shrubs (garden), in baskets, mats, pots, or tubs.
Indigo.	Platinum.
Isinglass.	Plush, silk.
Ivory, e.o.h.p.	Portmanteaus.
40 Jet.	Poultry, alive.
Kilting machines, fitted up, packed.	Quicksilver.
Knitting machines, fitted up, packed.	Quills.
Lace.	Retorts, glass.
Lard, e.o.h.p.	Ribbons.
45 Looking glass frames, e.o.h.p.	
Looking glasses and mirrors, glass.	

A.D. 1891.

*South-Eastern
Railway.*

A.D. 1891. <i>South-Eastern Railway.</i>	Rocking horses.	Summer houses.	
	Rollers, brass or copper.	Surgical instruments.	
	Seal skins, made into articles of wear- ing apparel.	Teazles.	
	Serpentine, manufactured, packed.	Telescopes.	
	Sewing machines, fitted up, packed.	Thermometers.	5
	Shoes and boots, including goloshes and leather cut into shoe shapes, e.o.h.p.	Thimbles, e.o.h.p.	
	Show cases for shops, glass and wood- work.	Tonquin beans.	
	Silk.	Tortoiseshell.	
	Silver precipitate.	Tricycles and velocipedes.	
	Spirits, e.o.h.p.	Trunks.	10
	Sponges.	Turpentine, spirits of, e.o.h.p.	
	Straw goods, including straw hats and straw bonnets.	Turtle.	
	Straw plait.	Velvet, e.o.h.p.	
	Sugar nippers, e.o.h.p.	Ventilators, e.o.h.p.	
		Watch glasses.	15
		Wines, e.o.h.p.	
		Woodwork, carved, for decorating the interior of buildings.	
		Yolk of eggs.	

**South-Eastern Railway
Company
(Rates and Charges)
Provisional Order.**

A

B I L L

[AS AMENDED BY THE JOINT COMMITTEE OF
LORDS AND COMMONS]

To confirm a Provisional Order made by the Board of Trade under the Railway and Canal Traffic Act, 1888, containing the Classification of Merchandise Traffic, and the Schedule of Maximum Rates and Charges applicable thereto, of the South-Eastern Railway Company, and certain other Railway Companies connected therewith.

*(Prepared and brought in by
Sir Michael Hicks Beach and Baron Henry De Worms.)*

*Ordered, by The House of Commons, to be Printed,
17 July 1891.*

PRINTED BY EYRE AND SPOTTISWOODE,
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[Price 5½d.]

[Bill 423.]

Stamp Duties Bill.

MEMORANDUM.

The object of this Bill is to consolidate the several enactments relating to the stamp duties payable upon instruments.

Since the Stamp Act, 1870 (33 & 34 Vict. c. 97) came into operation, several enactments have been passed for the purpose of repealing or affecting the duties imposed thereby, and by the Act 30 & 31 Vict. c. 23, relating to the duties payable on policies of sea insurance, and a desire has been expressed in several quarters that the law should be consolidated. This Bill has accordingly been prepared.

It is desired merely to consolidate and repeal the Acts and parts of Acts included in the Third Schedule, but an opportunity has been taken of giving legal sanction to existing official practice adopted in the interests of the taxpayer, and of removing anomalies in the like interests.

CLAUSE 13.—The provision in section 19 of the Stamp Act, 1870, under which costs are given to the successful party upon appeals from adjudications, has been modified so as to give the court a discretion as to the costs in these, as in all other, cases.

CLAUSE 56 (1) and (2).—According to the terms of the present law, a conveyance in consideration of money payable periodically for a definite period might be held chargeable upon the aggregate amount of the payments, while if payable in perpetuity it would be chargeable only upon the aggregate amount payable for 20 years. In practice, however, 20 years has been regarded as the maximum period in every case, and the clause has been framed to give legal effect to the practice.

CLAUSE 88.—There is at present a distinction in regard to the stamping of legal and equitable mortgages for unlimited amounts, which are only available as a security for such an amount as the stamp duty extends to cover. Upon the imposition of the duty of 1s. per cent. upon equitable mortgages in 1888, it was provided that when the total amount which may at any time be secured by an equitable mortgage was unlimited or unascertained, and an advance or loan was subsequently made in excess of the amount

covered by the duty, the instrument might be restamped as if it were a new instrument when the further advance was made. There is no similar provision as regards legal mortgages, and any excess of duty required upon them by reference to similar circumstances can only be impressed upon payment of the penalty payable upon stamping. This anomaly has been removed by the adoption in both cases of the course prescribed by the Act of 1888.

CLAUSE 105.—The language of the section represented by this clause has been slightly altered therein, in order to extend the relief afforded by the section to cases in which it has been allowed in practice.

FIRST SCHEDULE.

Admission to Inns of Chancery.

The charge of duty under this head is omitted as practically unimportant, if not obsolete.

Appraisement.

Exemptions (3) and (4) have been extended so as to include appraisements made for the purpose of ascertaining the amount of duty payable under the Customs and Inland Revenue Act, 1881, upon affidavits and accounts relating to property of deceased persons.

Articles of Clerkship.

At present the duty upon supplementary articles of clerkship is 10s. in every case. The Bill provides for the duty being 2s. 6d. in any case in which original articles are only liable to 2s. 6d.

Award.

Questions have arisen as to whether the expression "the amount or value of the matter in dispute" in the present charge is to be read as meaning "the amount or value awarded." The new charge is framed so as to make the duty payable upon the amount or value awarded.

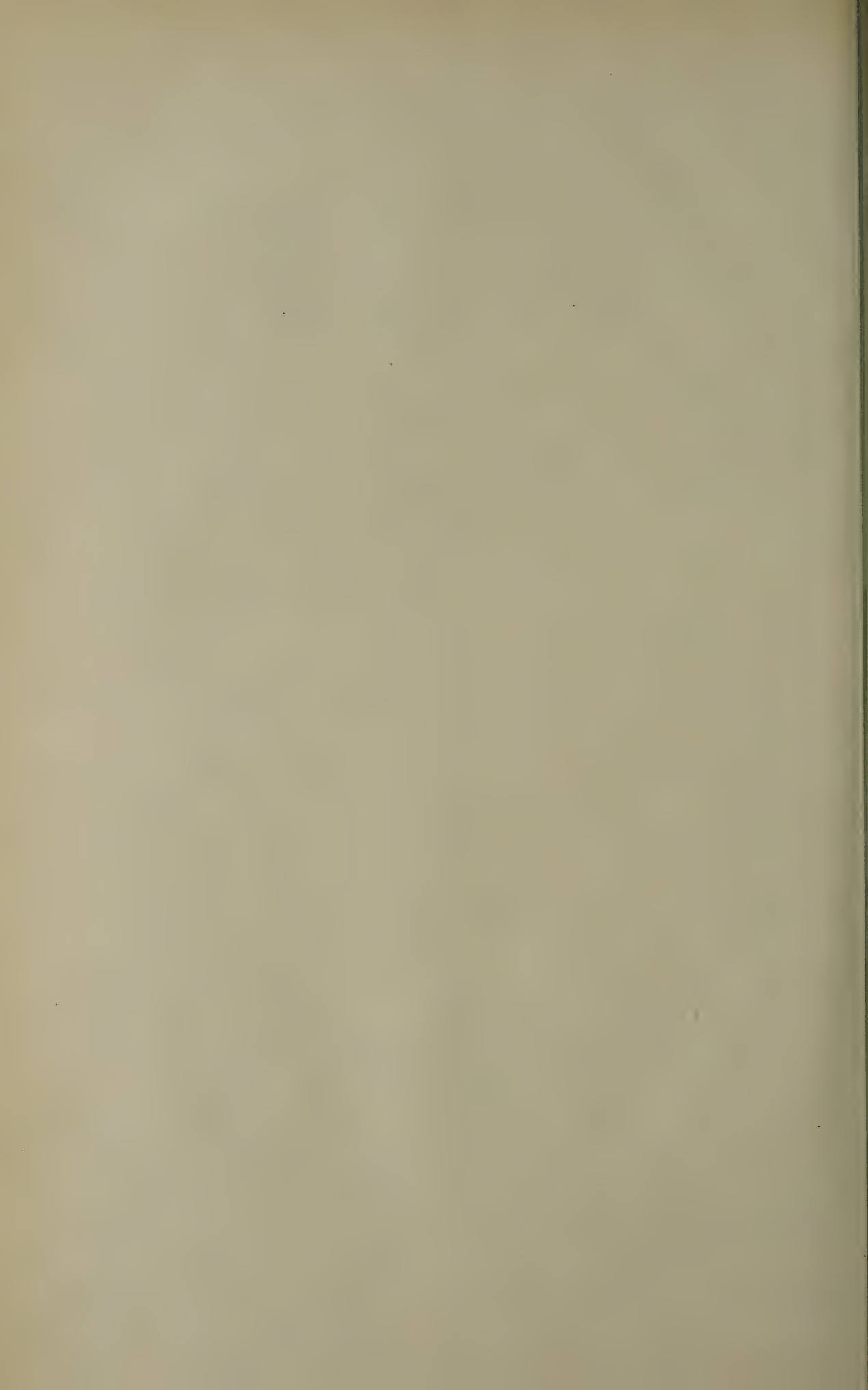
Leases charged with the duty of 1d.

The existing law gives an advantage to Scotland over England and Ireland as a lease for a year in Scotland is charged with 1d., whereas in England and Ireland the lease to be so charged must be for less than a year. This anomaly has been removed.

Schedule.

The charge of duty under this head which should have fallen with the progressive duty has been omitted.

The enactments incorporated in the clauses are referred to in the marginal notes. Where the session and chapter of an Act are not specified the reference is to the Stamp Act, 1870.



Stamp Duties Bill.

ARRANGEMENT OF CLAUSES.

PART I.

REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY.

Charge of Duty upon Instruments.

Clause.

1. Charge of duties in schedule.
2. All duties to be paid according to the regulations of this Act.
3. How instruments are to be written and stamped.
4. Instruments to be separately charged with duty in certain cases.
5. Facts and circumstances affecting duty to be set forth in instruments.
6. Mode of calculating ad valorem duty in certain cases.

Use of Adhesive Stamps.

7. Certain adhesive stamps to be applicable to instruments and postal purposes.
8. General direction as to the cancellation of adhesive stamps.
9. Penalty for frauds in relation to adhesive stamps.

Appropriated Stamps and Denoting Stamps.

10. Appropriated stamps.
11. Denoting stamps.

Adjudication Stamps.

12. Assessment of duty by Commissioners.
13. Persons dissatisfied may appeal.

Production of Instruments in Evidence.

14. Terms upon which instruments not duly stamped may be received in evidence.

Stamping of Instruments after Execution.

15. Penalty upon stamping instruments after execution.

[Bill 304.]

Entries upon Rolls, Books, &c.

Clause.

16. Rolls, books, &c., are to be open to inspection.
 17. Penalty for enrolling, &c., any instrument not duly stamped.
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PART II.

REGULATIONS APPLICABLE TO PARTICULAR INSTRUMENTS.

Admissions.

18. Mode of denoting duty.
19. Penalty on officers for neglect to make duly stamped documents or entries.

Admissions to the Degree of a Barrister-at-Law in Ireland, and of Students to the Society of King's Inns in Dublin.

20. Distinct accounts to be kept of certain sums payable to King's Inns, Dublin.
21. Admission as a student of King's Inns, of a member of Inn of Court.

Agreements.

22. Duty may be denoted by adhesive stamp.
23. Certain mortgages of stock to be chargeable as agreements.

Appraisements.

24. Appraisements to be written out.

Instruments of Apprenticeship.

25. Meaning of instrument of apprenticeship.

Articles of Clerkship.

26. Articles in Scotland not to be charged with more than one duty of 60*l*.
27. Terms upon which articles may be stamped after execution.
28. Distinct account to be kept of 14*l*. payable to King's Inns.

Bank Notes, Bills of Exchange, and Promissory Notes.

29. Meaning of banker and bank note.
30. Bank notes may be issued.

Clause.

31. Penalties for issuing or receiving an unstamped bank note.
32. Meaning of "bill of exchange."
33. Meaning of "promissory note."
34. The fixed duty may be denoted by adhesive stamp.
35. Ad valorem duties upon foreign bills and notes to be denoted by adhesive stamps.
36. As to bills and notes purporting to be drawn abroad.
37. Terms upon which bills and notes may be stamped after execution.
38. Penalty for issuing, &c., any unstamped bill or note.
39. One bill only of a set need be stamped.

Bills of Lading.

40. Bills of lading.

Bills of Sale.

41. Bills of sale.

Bonds given in Relation to the Duties of Excise.

42. Bonds not to include goods, &c., belonging to more than one person.

Certificates of Solicitors and others.

43. Penalty for practising without a certificate, or making false statement on application for certificate.
44. Penalty on unqualified persons preparing instruments.
45. One certificate only required.
46. Solicitors certificates in England and Ireland.
47. Other certificates.
48. Date and duration of certain certificates.

Charter-parties.

49. Provisions as to duty on charter-party.
50. Charter-parties executed abroad.
51. Terms upon which charter-parties may be stamped after execution.

Contract Notes.

52. Provisions as to contract notes.
53. Penalty for not making a stamped note.

Conveyances on Sale.

Clause.

54. Meaning of "conveyance on sale."
55. How ad valorem duty to be calculated in respect of stock and securities.
56. How consideration consisting of periodical payments to be charged.
57. How conveyance in consideration of a debt, &c., to be charged.
58. Direction as to duty in certain cases.
59. Certain contracts to be chargeable as conveyances on sale.
60. As to the sale of an annuity or right not before in existence.
61. Principal instrument, how to be ascertained.

Conveyances on any Occasion except Sale or Mortgage.

62. What is to be deemed a conveyance on any occasion, not being a sale or mortgage.

Attested Copies and Extracts.

63. Stamping of certain copies and extracts after attestation.

Certified Copies and Extracts from Registers of Births, &c.

64. Duty may be denoted by adhesive stamp.

Copyhold and Customary Estates.

65. Provisions as to payment of duty.
66. Facts affecting duty to be stated in a note.
67. Steward to make out duly stamped copies.
68. Steward may refuse to proceed except on payment of his fees and duty.

Delivery Orders.

69. Provisions as to duty on delivery order.
70. Penalty for use of unstamped or untrue order.
71. By whom duty or delivery order to be paid.

Duplicates and Counterparts.

72. Provision as to duplicates and counterparts.

Exchange and Partition or Division.

73. As to exchange, &c.

Grants of Honours and Dignities.

Clause.

74. Duty to be charged in respect of highest rank.

Leases.

75. Agreements for not more than thirty-five years to be charged as leases.
76. Leases how to be charged in respect of produce, &c.
77. Directions as to duty in certain cases.
78. Duty in certain cases may be denoted by adhesive stamp.

Letters of Allotment or Renunciation, Scrip Certificates, and Scrip.

79. Provisions as to letters of allotment, &c.

Letters or Powers of Attorney and Voting Papers.

80. Provisions as to proxies and voting papers.
81. Power relating to Government stocks, how to be charged.

Marketable Securities and Foreign and Colonial Share Certificates.

82. Meaning of marketable securities for charge of duty and foreign and colonial share certificates.
83. Penalty on issuing, &c. any foreign or colonial security not duly stamped.
84. Foreign or colonial securities may be stamped without penalty.
85. Annual duties to be denoted by adhesive stamps.

Mortgages, &c.

86. Meaning of "mortgage."
87. Direction as to duty in certain cases.
88. Security for future advances, how to be charged.
89. Exemption from stamp duty in favour of benefit building societies restricted.

Notarial Acts.

90. Duty may be denoted by adhesive stamp.

Policies of Insurance.

91. Meaning of policy of insurance.

Policies of Sea Insurance.

Clause.

92. Meaning of policy of sea insurance.
93. Contract to be in writing.
94. Policy for voyage and time chargeable with two duties.
95. No policy valid unless duly stamped.
96. Legal alterations in policies may be made under certain restrictions.
97. Penalty on assuring unless policy duly stamped.

Policies of Insurance except Policies of Sea Insurance.

98. Meaning of policy of life insurance and policy of insurance against accident.
99. Duty on certain policies may be denoted by adhesive stamp.
100. Penalty for not making out policy, or making, &c. any policy not duly stamped.

Receipts.

101. Provisions as to duty upon receipts.
102. Terms upon which receipts may be stamped after execution.
103. Penalty for offences in reference to receipts.

Settlements.

104. As to settlement of policy or security.
105. Settlements when not to be charged as securities.
106. Where several instruments one only to be charged with ad valorem duty.

Share Warrants.

107. Penalty for issuing share warrant not duly stamped.

Stock Certificates to Bearer.

108. Meaning of stock certificate to bearer.
109. Penalty for issuing stock certificate unstamped.

Transfers of Shares in Cost Book Mines.

110. Duty may be denoted by adhesive stamp.

Warrants for Goods.

111. Provisions as to warrants for goods.
-

PART III.

SUPPLEMENTAL.

Duty on Capital of Companies.

Clause.

- 112. Charge of duty on capital of limited liability companies.
- 113. Charge of duty on capital of companies with limited liability otherwise than under the Companies Acts.

Composition for certain Stamp Duties.

- 114. Composition for stamp duty on transfers of Canadian and colonial stock.
- 115. Composition for stamp duty by county councils, &c.
- 116. Composition for stamp duty on policies of insurance against accident.

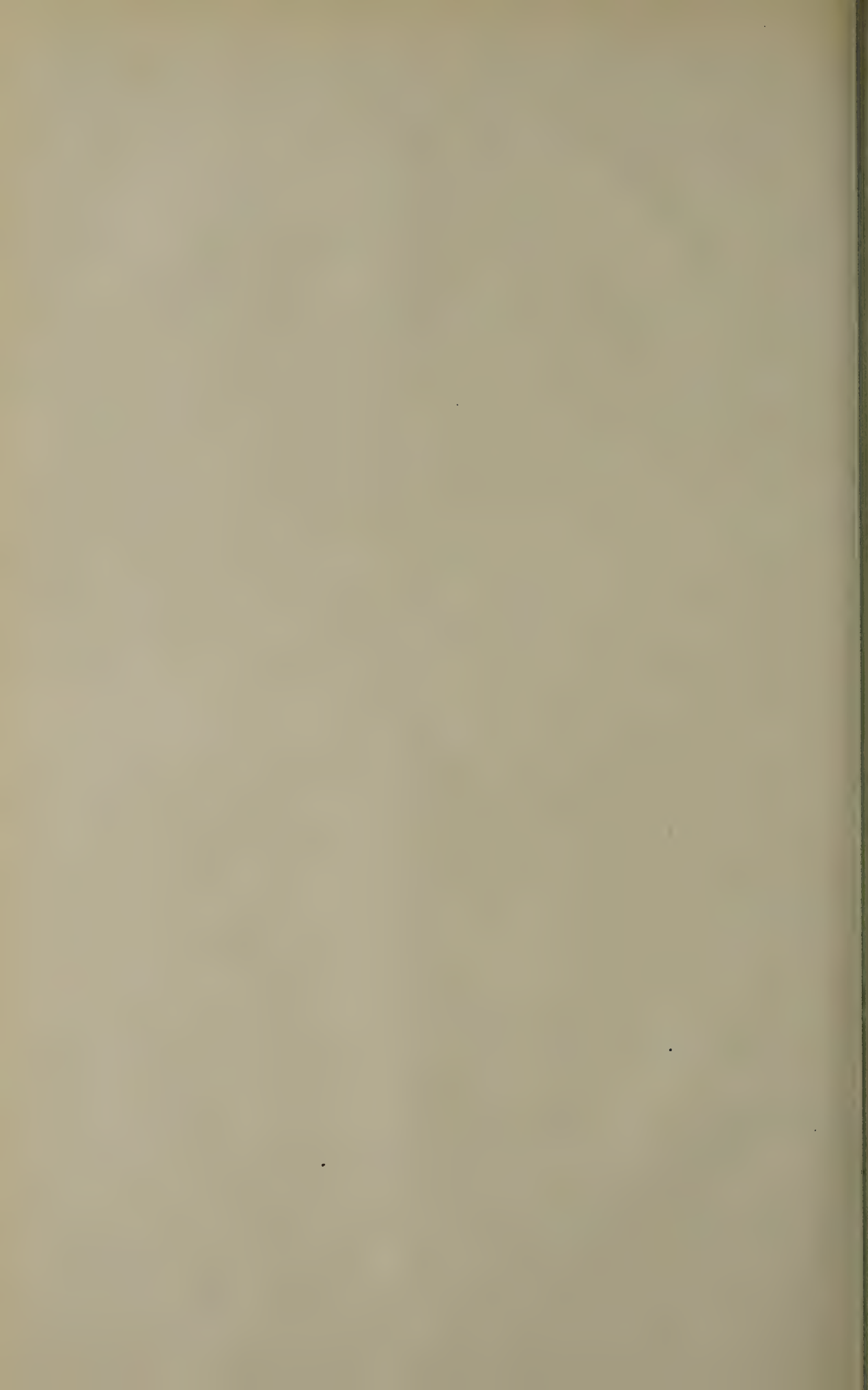
Miscellaneous.

- 117. Conditions and agreements as to stamp duty void.
- 118. Assignment of policy of life assurance to be stamped before payment of money assured.
- 119. Instruments relating to Crown property.
- 120. As to instruments charged with the duty of 35s.
- 121. Recovery of penalties.
- 122. Definitions.

Repeal; Commencement; Short Title.

- 123. Repeal.
- 124. Commencement.
- 125. Short title.

SCHEDULES.



A

B I L L

TO

Consolidate the Enactments granting and relating to the Stamp Duties upon Instruments and certain other enactments relating to Stamp Duties. A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5

PART I.

REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY.

Charge of Duty upon Instruments.

1. From and after the commencement of this Act the stamp duties to be charged for the use of Her Majesty upon the several instruments specified in the First Schedule to this Act shall be the several duties in the said schedule specified, which duties shall be in substitution for the duties theretofore chargeable under the enactments repealed by this Act, and shall be subject to the exemptions contained in this Act and in any other Act for the time being in force. Charge of duties in schedule. [s. 3.]

2. All stamp duties for the time being chargeable by law upon any instruments are to be paid and denoted according to the regulations in this Act contained, and except where express provision is made to the contrary are to be denoted by impressed stamps only. All duties to be paid according to the regulations of this Act. [ss. 6 and 23.]

3.—(1.) Every instrument written upon stamped material is to be written in such manner, and every instrument partly or wholly written before being stamped is to be so stamped, that the stamp may appear on the face of the instrument, and cannot be used for or applied to any other instrument written upon the same piece of material. How instruments are to be written and stamped. [s. 7.]

[Bill 304.]

A

A.D. 1891.

(2.) If more than one instrument be written upon the same piece of material, every one of the instruments is to be separately and distinctly stamped with the duty with which it is chargeable.

Instruments to be separately charged with duty in certain cases.
[s. 8.]

4. Except where express provision to the contrary is made by this or any other Act,— 5

(a.) An instrument containing or relating to several distinct matters is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the matters;

(b.) An instrument made for any consideration in respect whereof 10 it is chargeable with ad valorem duty, and also for any further or other valuable consideration or considerations, is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the considerations.

Facts and circumstances affecting duty to be set forth in instruments.
[s. 10.]

5. All the facts and circumstances affecting the liability of any 15 instrument to duty, or the amount of the duty with which any instrument is chargeable, are to be fully and truly set forth in the instrument; and every person who, with intent to defraud Her Majesty,

(a.) executes any instrument in which all the said facts and 20 circumstances are not fully and truly set forth; or

(b.) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all the said facts and circumstances;

shall incur a fine of ten pounds. 25

Mode of calculating ad valorem duty in certain cases.
[ss. 11, 12, and 13.]

6.—(1.) Where an instrument is chargeable with ad valorem duty in respect of—

(a.) any money in any foreign or colonial currency, or

(b.) any stock or marketable security,

the duty shall be calculated on the value on the day of the date of 30 the instrument of the money in British currency according to the current rate of exchange, or of the stock or security according to the average price thereof.

(2.) Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped 35 in accordance with that statement, it is, so far as regards the subject matter of the statement, to be deemed duly stamped, unless or until it is shown that the statement is untrue, and that the instrument is in fact insufficiently stamped.

Use of Adhesive Stamps.

A.D. 1891.

7. Any stamp duties of an amount not exceeding two shillings and sixpence upon instruments which are permitted by law to be denoted by adhesive stamps not appropriated by any word or words on the face of them to any particular description of instrument, and any postage duties of the like amount, may be denoted by the same adhesive stamps.

Certain adhesive stamps to be applicable to instruments and postal purposes. [45 & 46 Vict. c. 72. s. 13.]

8.—(1.) An instrument, the duty upon which is required or permitted by law to be denoted by an adhesive stamp, is not to be deemed duly stamped with an adhesive stamp unless the person required by law to cancel the adhesive stamp cancels the same by writing on or across the stamp his name or initials, or the name or initials of his firm, together with the true date of his so writing, so that the stamp may be effectually cancelled, and rendered incapable of being used for any other instrument, or for any postal purpose, or unless it is otherwise proved that the stamp appearing on the instrument was affixed thereto at the proper time.

General direction as to the cancellation of adhesive stamps. [s. 24. 45 & 46 Vict. c. 72. s. 14.]

(2.) Where two or more adhesive stamps are used to denote the stamp duty upon an instrument, each or every stamp is to be cancelled in the manner aforesaid.

(3.) Every person who, being required by law to cancel an adhesive stamp, neglects or refuses duly and effectually to do so in the manner aforesaid, shall incur a fine of ten pounds.

9.—(1.) If any person—
 (a.) Fraudulently removes or causes to be removed from any instrument any adhesive stamp, or affixes to any other instrument or uses for any postal purpose any adhesive stamp which has been so removed with intent that the stamp may be used again; or

Penalty for frauds in relation to adhesive stamps. [s. 25. 45 & 46 Vict. c. 72. s. 15.]

(b.) Sells or offers for sale, or utters, any adhesive stamp which has been so removed, or utters any instrument, having thereon any adhesive stamp which has to his knowledge been so removed as aforesaid;

he shall in addition to any other fine or penalty to which he may be liable, incur a fine of fifty pounds.

(2.) The expression “instrument” in this section includes any post letter as defined by the Post Office Protection Act, 1884, and the cover of any post letter.

47 & 48 Vict. c. 76.

Appropriated Stamps and Denoting Stamps.

10.—(1.) A stamp which by any word or words on the face of it is appropriated to any particular description of instrument is not [304.]

Appropriated stamps. [s. 9.]

A.D. 1891. to be used, or, if used, is not to be available, for an instrument of any other description.

(2.) An instrument falling under the particular description to which any stamp is so appropriated as aforesaid is not to be deemed duly stamped unless it is stamped with the stamp so appropriated. 5

Denoting
stamps.
[s. 14.]

11. Where the duty with which an instrument is chargeable depends in any manner upon the duty paid upon another instrument, the payment of the last-mentioned duty shall, upon application to the Commissioners and production of both the instruments, be denoted upon the first-mentioned instrument in such manner 10 as the Commissioners think fit.

Adjudication Stamps.

Assessment
of duty by
Commis-
sioners.
[ss. 18 and
20.]

12.—(1.) Subject to such regulations as the Commissioners may think fit to make, the Commissioners may be required by any person to express their opinion with reference to any executed instrument 15 upon the following questions :

- (a.) Whether it is chargeable with any duty ;
- (b.) With what amount of duty it is chargeable.

(2.) The Commissioners may require to be furnished with an abstract of the instrument, and also with such evidence as they 20 may deem necessary, in order to show to their satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty, or the amount of the duty chargeable thereon, are fully and truly set forth therein.

(3.) If the Commissioners are of opinion that the instrument is 25 not chargeable with any duty, it may be stamped with a particular stamp denoting that it is not chargeable with any duty.

(4.) If the Commissioners are of opinion that the instrument is chargeable with duty, they shall assess the duty with which it is in their opinion chargeable, and when the instrument is stamped in 30 accordance with the assessment it may be stamped with a particular stamp denoting that it is duly stamped.

(5.) Every instrument stamped with the particular stamp denoting either that it is not chargeable with any duty, or is duly stamped, shall be admissible in evidence, and available for all 35 purposes notwithstanding any objection relating to duty.

(6.) Provided as follows :

- (a.) An instrument upon which the duty has been assessed by the Commissioners shall not, if it is unstamped or insufficiently

stamped, be stamped otherwise than in accordance with the assessment : A.D. 1891.

5 (b.) Nothing in this section shall extend to any instrument chargeable with ad valorem duty, and made as a security for money or stock without limit ; or shall authorise the stamping after the execution thereof of any instrument which by law cannot be stamped after execution :

10 (c.) A statutory declaration made for the purpose of this section shall not be used against any person making the same in any proceeding whatever, except in an inquiry as to the duty with which the instrument to which it relates is chargeable ; and every person by whom any such declaration is made shall, on payment of the duty chargeable upon the instrument to which it relates, be relieved from any fine or disability to which he
15 may be liable by reason of the omission to state truly in the instrument any fact or circumstance required by this Act to be stated therein.

13.—(1.) Any person who is dissatisfied with the assessment of the Commissioners may, within twenty-one days after the date of
20 the assessment, and on payment of duty in conformity therewith, appeal against the assessment to the High Court of the part of the United Kingdom in which the case has arisen, and may for that purpose require the Commissioners to state and sign a case, setting forth the question upon which their opinion was required,
25 and the assessment made by them.

Persons
dissatisfied
may appeal.
[s. 19.]

(2.) The Commissioners shall thereupon state and sign a case and deliver the same to the person by whom it is required, and the case may be set down by him for hearing.

30 (3.) Upon the hearing of the case the court shall determine the question submitted, and, if the instrument in question is in the opinion of the court chargeable with any duty, shall assess the duty with which it is chargeable.

(4.) If it is decided by the court that the assessment of the Commissioners is erroneous, any excess of duty which may have
35 been paid in conformity with the erroneous assessment, together with any fine or penalty which may have been paid in consequence thereof, shall be ordered by the court to be repaid to the appellant, with or without costs as the court may determine.

(5.) If the assessment of the Commissioners is confirmed the
40 court may make an order for payment to the Commissioners of the costs incurred by them in relation to the appeal.

A.D. 1891.

Production of Instruments in Evidence.

Terms upon
which instru-
ments not
duly stamped
may be
received in
evidence.
[ss. 16 & 17
44 Vict.
c. 12. s. 44.]

14.—(1.) Upon the production of an instrument chargeable with any duty as evidence in any court of civil judicature in any part of the United Kingdom, or before any arbitrator or referee, the officer whose duty it is to read the instrument shall call the attention of 5 the judge, or arbitrator, or referee, to any omission or insufficiency of the stamp thereon, and if the instrument is one which may legally be stamped after the execution thereof, it may, on payment to the officer of the amount of the unpaid duty, and the penalty payable on stamping the same, and of a further sum of one pound, 10 be received in evidence, saving all just exceptions on other grounds.

(2.) The officer receiving the duty and penalty shall give a receipt for the same, and make an entry in a book kept for that purpose of the payment and of the amount thereof, and shall communicate to the Commissioners the name or title of the pro- 15 ceeding in which, and of the party from whom, he received the duty and penalty, and the date and description of the instrument, and shall pay over to such person as the Commissioners may appoint the money received by him for the duty and penalty.

(3.) On production to the Commissioners of any instrument in 20 respect of which any duty or penalty has been paid, together with the receipt of the officer, the payment of the duty and penalty shall be denoted on the instrument.

(4.) Save as aforesaid, an instrument executed in any part of the United Kingdom, or relating, wheresoever executed, to any 25 property situate, or to any matter or thing done or to be done, in any part of the United Kingdom, shall not, except in criminal proceedings, be given in evidence, or be available for any purpose whatever, unless it is duly stamped in accordance with the law in force at the time when it was first executed. 30

Stamping of Instruments after Execution.

Penalty upon
stamping
instruments
after execu-
tion.
[s. 15.
51 Vict.
c. 8. s. 18.]

15.—(1.) Save where other express provision is in this Act made, any unstamped or insufficiently stamped instrument may be stamped after the execution thereof, on payment of the unpaid duty and a penalty of ten pounds, and also by way of further penalty, where 35 the unpaid duty exceeds ten pounds, of interest on the duty, at the rate of five pounds per centum per annum, from the day upon which the instrument was first executed up to the time when the amount of interest is equal to the unpaid duty.

(2.) In the case of such instruments herein-after mentioned as are chargeable with ad valorem duty, the following provisions shall have effect :

A.D. 1891.

- (a.) The instrument, unless it is written upon duly stamped material, shall be duly stamped with the proper ad valorem duty before the expiration of thirty days after it is first executed, or after it has been first received in the United Kingdom in case it is first executed at any place out of the United Kingdom, unless the opinion of the Commissioners with respect to the amount of duty with which the instrument is chargeable, has, before such expiration, been required under the provisions of this Act :
- (b.) If the opinion of the Commissioners with respect to any such instrument has been required, the instrument shall be stamped in accordance with the assessment of the Commissioners within fourteen days after notice of the assessment :
- (c.) If any such instrument executed after the sixteenth day of May one thousand eight hundred and eighty-eight has not been or is not duly stamped in conformity with the foregoing provisions of this sub-section, the person in that behalf herein-after specified shall incur a fine of ten pounds, and in addition to the penalty payable on stamping the instrument there shall be paid a further penalty equivalent to the stamp duty thereon, unless a reasonable excuse for the delay in stamping, or the omission to stamp, or the insufficiency of stamp, be afforded to the satisfaction of the Commissioners, or of the court, judge, arbitrator, or referee before whom it is produced :
- (d.) The instruments and persons to which the provisions of this sub-section are to apply are as follows :—

Title of Instrument as described in the First Schedule to this Act.	Person liable to Penalty.
Bond, covenant, or instrument of any kind whatsoever.	The obligee, covenantee, or other person taking the security.
35 Conveyance on sale - - - - -	The vendee or transferee.
Lease or tack - - - - -	The lessee.
Mortgage, bond, debenture, covenant, and warrant of attorney to confess and enter up judgment.	The mortgagee or obligee ; in the case of a transfer or reconveyance, the transferee, assignee, or disponent, or the person redeeming the security.
40 Settlement - - - - -	The settlor.

- A.D. 1891. — (3.) Provided that save where other express provision is made by this Act in relation to any particular instrument :
- (a.) Any unstamped or insufficiently stamped instrument which has been first executed at any place out of the United Kingdom, may be stamped, at any time within thirty days after it has been first received in the United Kingdom, on payment of the unpaid duty only : and 5
- (b.) The Commissioners may, if they think fit, at any time within three months after the first execution of any instrument, mitigate or remit any penalty payable on stamping. 10
- (4.) The payment of any penalty payable on stamping is to be denoted on the instrument by a particular stamp.

Entries upon Rolls, Books, &c.

Rolls, books,
&c. to be
open to
inspection.
[s. 21.]

16. Every public officer having in his custody any rolls, books, records, papers, documents, or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person thereto authorised by the Commissioners to inspect the rolls, books, records, papers, documents, and proceedings, and to take such notes and extracts as he may deem necessary, without fee or reward, and in case of refusal shall for every offence incur a fine of ten pounds. 15 20

Penalty for
enrolling,
&c. any
instrument
not duly
stamped.
[s. 22.]

17. If any person whose office it is to enrol, register, or enter in or upon any rolls, books, or records any instrument chargeable with duty, enrolls, registers, or enters any such instrument not being duly stamped, he shall incur a fine of ten pounds. 25

PART II.

REGULATIONS APPLICABLE TO PARTICULAR INSTRUMENTS.

Admissions.

Mode of
denoting
duty.
[s. 29.]

18. The duty payable upon an admission is to be denoted on the instrument of admission delivered to the person admitted, if there be any such instrument, or if not, on the register, entry, or memorandum of the admission in the rolls, books, or records of the court, inn, college, borough, burgh, company, corporation, guild, or society in which the admission is made, and in cases in which no instrument of admission is delivered, and no register, entry, or memorandum is made, on the rescript or warrant for admission. 30 35

19. If any person whose office it is to prepare or deliver out any instrument of admission chargeable with duty, or to register, enter, or make any memorandum of any admission in respect of which no instrument of admission is delivered to the person admitted, neglects or refuses, within one month after the admission, to prepare a duly stamped instrument of admission, or to make a duly stamped register, entry, or memorandum of the admission, as the case may require, he shall incur a fine of ten pounds.

A.D. 1891.
Penalty on officers for neglect to make duly stamped documents or entries.
[s. 30.]

10 *Admissions to the Degree of a Barrister-at-Law in Ireland, and of Students to the Society of King's Inns, in Dublin.*

20. Distinct accounts are to be kept of the sums following; that is to say,—

Distinct accounts to be kept of certain sums payable to King's Inns, Dublin.
[s. 31.
37 & 38 Vict.
c. 19. s. 2.]

(a.) Ten pounds, part of the duty of fifty pounds payable on the admission to the degree of a barrister-at-law in Ireland of a person not previously admitted to that degree in England, or as an advocate in Scotland :

(b.) Ten pounds, payable for duty on the like admission of a person who has been previously admitted to the said degree in England, or as an advocate in Scotland :

(c.) Ten pounds, part of the duty payable on the admission of a person as a student of the Society of King's Inns, in Dublin :

And the said sums are respectively to be paid over by the Commissioners to the treasurer of the Society of King's Inns, in Dublin, to be applied by him according to the directions of the society.

21. If any person who has been duly admitted a member of one of the Inns of Court in England is afterwards duly admitted a student of the Society of King's Inns in Dublin, the duty paid by him in respect of his former admission is, on application made within six months after the last admission, to be allowed and returned to him.

Admission as a student of King's Inns, of a member of Inn of Court.
[s. 32.]

Agreements.

22. The duty of sixpence upon an agreement may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the agreement is first executed.

Duty may be denoted by adhesive stamp.
[s. 36.]

23.—(1.) Every instrument under hand only (not being a promissory note or bill of exchange) given upon the occasion of the deposit of any share warrant or stock certificate to bearer, or foreign or colonial share certificate, or any security for money

Certain mortgages of stock to be chargeable

A.D. 1890. transferable by delivery, by way of security for any loan, shall be deemed to be an agreement, and shall be charged with duty accordingly.

as agree-
ments.

[51 & 52 Vict.
c. 37 s. 14.]

(2.) Every instrument under hand only (not being a promissory note or bill of exchange) making redeemable or qualifying a duly stamped transfer, intended as a security, of any registered stock or marketable security, shall be deemed to be an agreement, and shall be charged with duty accordingly.

(3.) A release or discharge of any such instrument shall not be chargeable with any ad valorem duty.

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Appraisements.

Appraisements to be written out.
[s. 36.]

24.—1. Every appraiser, by whom an appraisement or valuation is made, shall, within fourteen days after the making thereof, write out the same, in words and figures showing the full amount thereof, upon duly stamped material, and if he neglects or omits so to do, or in any other manner discloses the amount of the appraisement or valuation, he shall incur a fine of fifty pounds.

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(2.) Every person who receives from any appraiser, or pays for the making of, any appraisement or valuation, shall unless the same be written out and stamped as aforesaid, incur a fine of twenty pounds.

Instruments of Apprenticeship.

Meaning of instrument of apprenticeship.
[s. 36.]

25. Every writing relating to the service or tuition of any apprentice, clerk, or servant placed with any master to learn any profession, trade, or employment, (except articles of clerkship to a solicitor or law agent or writer to the signet,) is to be deemed an instrument of apprenticeship.

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Articles of Clerkship.

Articles in Scotland not to be charged with more than one duty of 60s.
[s. 42.]

26.—1. Where the same articles are a qualification for the admission of any person as a law agent to practise before the Court of Session, and also as a law agent to practise before a sheriff court in Scotland, the articles are not to be charged with any further duty than sixty pounds.

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(2.) Where any person has become bound by duly stamped articles in order to his admission as a law agent to practise before a sheriff court in Scotland, the articles shall, on payment of such further amount of duty as, together with the amount previously paid thereon, will make up the sum of sixty pounds, be impressed with a stamp denoting the payment of the further duty, and shall

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thereupon be considered to be sufficiently stamped for entitling the person to admission as a law agent to practise before the Court of Session. A.D. 1861.

27. Save as herein-before provided, articles of clerkship are not to be stamped at any time after the date thereof, except upon payment of penalties, as follows: Terms upon which articles may be stamped after maturity. [s. 43.]

(a.) If brought to be stamped within one year after date, ten pounds.

(b.) If so brought after one year, and within five years after date.—

For every complete year, and also for any additional part of a year elapsed since the date, ten pounds.

(c.) In every other case, fifty pounds.

28. The sum of fourteen pounds, part of the duty payable on articles of clerkship in Ireland, shall be carried to a separate account, and paid over by the Commissioners to the treasurer of the Society of King's Inns, in Dublin, to be applied by him according to the directions of the said society. Dinner account to be kept of 140 payments to King's Inns. [s. 44.]

Bank Notes, Bills of Exchange, and Promissory Notes.

29.—For the purposes of this Act the expression "banker" means any person carrying on the business of banking in the United Kingdom, and the expression "Bank note" includes— Meaning of banker and bank note. [s. 45.]

(a.) Any bill of exchange or promissory note issued by any banker, other than the Bank of England, for the payment of money not exceeding one hundred pounds to the bearer on demand; and

(b.) Any bill of exchange or promissory note so issued which entitles or is intended to entitle the bearer or holder thereof, without indorsement, or without any further or other indorsement than may be thereon at the time of the issuing thereof, to the payment of money not exceeding one hundred pounds on demand, whether the same be so expressed or not and in whatever form, and by whomsoever the bill or note is drawn or made.

30. A bank note issued duly stamped, or issued unstamped by a banker duly licensed or otherwise authorised to issue unstamped bank notes, may be from time to time re-issued without being liable to any stamp duty by reason of the re-issuing. Bank notes may be re-issued. [s. 46.]

A.D. 1891.

Penalties for
issuing or
receiving an
unstamped
bank note.
[s. 47.]

31.—(1.) If any banker, not being duly licensed or otherwise authorised to issue unstamped bank notes, issues, or permits to be issued, any bank note not being duly stamped, he shall incur a fine of fifty pounds.

(2.) If any person receives or takes in payment or as a security any bank note issued unstamped contrary to law, knowing the same to have been so issued, he shall incur a fine of twenty pounds.

Meaning of
"bill of
exchange."
[s. 48.]

32. For the purposes of this Act the expression "bill of exchange" includes draft, order, cheque, and letter of credit, and any document or writing (except a bank note) entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money; and the expression "bill of exchange payable on demand" includes—

(a.) An order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen; and

(b.) An order for the payment of any sum of money weekly, monthly, or at any other stated periods, and also an order for the payment by any person at any time after the date thereof of any sum of money, and sent or delivered by the person making the same to the person by whom the payment is to be made, and not to the person to whom the payment is to be made, or to any person on his behalf.

Meaning of
"promissory
note."
[s. 49.]

33.—(1.) For the purposes of this Act the expression "promissory note" includes any document or writing (except a bank note) containing a promise to pay any sum of money.

(2.) A note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen, is to be deemed a promissory note for that sum of money.

The fixed
duty may be
denoted by
adhesive
stamp.
[s. 50.
34 & 35 Vict.
c. 74. s. 2.]

34. The fixed duty of one penny on a bill of exchange payable on demand or at sight or on presentation may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the bill is signed before he delivers it out of his hands, custody, or power.

35.—(1.) The ad valorem duties upon bills of exchange and promissory notes drawn or made out of the United Kingdom are to be denoted by adhesive stamps.

A.D. 1891.

Ad valorem duties upon foreign bills and notes to be denoted by adhesive stamps. [s. 51.]

(2.) Every person into whose hands any such bill or note comes in the United Kingdom before it is stamped shall, before he presents for payment, or indorses, transfers, or in any manner negotiates, or pays the bill or note, affix thereto a proper adhesive stamp or proper adhesive stamps of sufficient amount, and cancel every stamp so affixed thereto.

10 (3.) Provided as follows :

(a.) If at the time when any such bill or note comes into the hands of any bonâ fide holder there is affixed thereto an adhesive stamp effectually cancelled, the stamp shall, so far as relates to the holder, be deemed to be duly cancelled, although it may not appear to have been affixed or cancelled by the proper person ;

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(b.) If at the time when any such bill or note comes into the hands of any bonâ fide holder there is affixed thereto an adhesive stamp not duly cancelled, it shall be competent for the holder to cancel the stamp as if he were the person by whom it was affixed, and upon his so doing the bill or note shall be deemed duly stamped, and as valid and available as if the stamp had been cancelled by the person by whom it was affixed.

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25 (4.) But neither of the foregoing provisoes is to relieve any person from any fine or penalty incurred by him for not cancelling an adhesive stamp.

36. A bill of exchange or promissory note which purports to be drawn or made out of the United Kingdom is, for the purpose of determining the mode in which the stamp duty thereon is to be denoted, to be deemed to have been so drawn or made, although it may in fact have been drawn or made within the United Kingdom.

As to bills and notes purporting to be drawn abroad. [s. 52.]

37.—(1.) Where a bill of exchange or promissory note has been written on material bearing an impressed stamp of sufficient amount but of improper denomination, it may be stamped with the proper stamp on payment of the duty, and a penalty of forty shillings if the bill or note be not then payable according to its tenor, or of ten pounds if the same be so payable.

Terms upon which bills and notes may be stamped after execution. [s. 53.]

(2.) Except as aforesaid, no bill of exchange or promissory note shall be stamped with an impressed stamp after the execution thereof.

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A.D. 1891.

Penalty for
issuing, &c.
any un-
stamped bill
or note.
[s. 54.
34 & 35 Vict.
c. 74, s. 2.]

38.—(1.) Every person who issues, indorses, transfers, negotiates, presents for payment, or pays any bill of exchange or promissory note liable to duty and not being duly stamped shall incur a fine of ten pounds, and the person who takes or receives from any other person any such bill or note either in payment or as a security, 5 or by purchase or otherwise, shall not be entitled to recover thereon, or to make the same available for any purpose whatever.

(2.) Provided that if any bill of exchange payable on demand or at sight or on presentation, is presented for payment unstamped, the person to whom it is presented may affix thereto an adhesive 10 stamp of one penny, and cancel the same, as if he had been the drawer of the bill, and may thereupon pay the sum in the bill mentioned, and charge the duty in account against the person by whom the bill was drawn, or deduct the duty from the said sum, and the bill is, so far as respects the duty, to be deemed valid and 15 available.

(3.) But the foregoing proviso is not to relieve any person from any fine or penalty incurred by him in relation to such bill.

One bill only
of a set
need be
stamped.
[s. 55.]

39. When a bill of exchange is drawn in a set according to the custom of merchants, and one of the set is duly stamped, the other 20 or others of the set shall, unless issued or in some manner negotiated apart from the stamped bill, be exempt from duty; and upon proof of the loss or destruction of a duly stamped bill forming one of a set, any other bill of the set which has not been issued or in any manner negotiated apart from the lost or destroyed 25 bill may, although unstamped, be admitted in evidence to prove the contents of the lost or destroyed bill.

Bills of Lading.

Bills
lading.
[s. 56.]

40.—(1.) A bill of lading is not to be stamped after the execution thereof. 30

(2.) Every person who makes or executes any bill of lading not duly stamped shall incur a fine of fifty pounds.

Bills of Sale.

Bills of sale.
[s. 57.]

41. A bill of sale is not to be registered under any Act relating to the registration of bills of sale unless the original, duly stamped, 35 is produced to the proper officer.

Bonds given in Relation to the Duties of Excise.

Bonds not
to include
goods, &c.

42. If any person required by any Act, or by the Commissioners, or any of their officers, to give or enter into any bond for or in

respect of any duty of excise, or for preventing any fraud or evasion in relation to any such duty, or for any matter or thing relating thereto, includes in one and the same bond any goods or things belonging to more persons than one, not being partners or joint tenants, or tenants in common, he shall for every offence incur a fine of fifty pounds.

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belonging to more than one person.

[s. 58.]

34 & 35 Vict.
c. 103. s. 18.]

Certificates of Solicitors and others.

43.—(1.) Every person who in any part of the United Kingdom—

10 (a.) Directly or indirectly acts or practises as a solicitor or law agent in any court, or as a notary public, without having in force at the time a duly stamped certificate; or

(b.) On applying for his certificate does not truly specify the facts and circumstances upon which the amount of duty chargeable upon the certificate depends:

15 shall incur a fine of fifty pounds, and shall be incapable of maintaining any action or suit for the recovery of any fee, reward, or disbursement on account of or in relation to any act or proceeding done or taken by him in any such capacity.

20 (2.) Every person in whose name, either alone or together with any other person, any proceeding is taken in any court, shall, unless the proceeding is set aside by the court as irregular, or unless the contrary is otherwise satisfactorily proved, be deemed to have acted in the proceeding.

25 (3.) Nothing in this Act shall require a stamped certificate to be taken out by a person who is by law authorised to act as solicitor of a public department without admission, or by any assistant or clerk or officer appointed to act under the direction of such solicitor.

30 44. Every person who (not being a barrister, or a duly certificated solicitor, law agent, writer to the signet, notary public, conveyancer; special pleader, or draftsman in equity) either directly or indirectly, for or in expectation of any fee, gain, or reward, draws or prepares any instrument relating to real or personal estate, or any proceeding in law or equity, shall incur a fine of fifty pounds.

Penalty for practising without a certificate, or making false statement on application for certificate.

[s. 59.]

47 & 48 Vict.
c. 62. s. 10.]

Penalty on unqualified persons preparing instruments.
[s. 60.]

35 Provided as follows:

(1.) This section does not extend to—

(a.) Any public officer drawing or preparing instruments in the course of his duty; or

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(b.) Any person employed merely to engross any instrument or proceeding.

(2.) The expression "instrument" in this section does not include—

- (a.) A will or other testamentary instrument; or 5
- (b.) An agreement under hand only; or
- (c.) A letter or power of attorney; or
- (d.) A transfer of stock containing no trust or limitation thereof.

One certificate only required. [s. 61.]

45. It shall not be necessary for any person required to take out a stamped certificate to take out in England, or in Scotland, or in Ireland more than one certificate for any one year. 10

Solicitors' certificates in England and Ireland. [s. 62.]

6 & 7 Vict. c. 73.
23 & 24 Vict. c. 127.
40 & 41 Vict. c. 25.
51 & 52 Vict. c. 65.
29 & 30 Vict. c. 84.

46. The certificates of solicitors in England and Ireland are to be applied for, taken out, issued, dated, and stamped,—

- (a.) In England, in accordance with the provisions in that behalf 15 of the Solicitors Acts, 1843, 1860, 1877, and 1888;
- (b.) In Ireland, in accordance with the provisions in that behalf of the Attorneys and Solicitors Act, Ireland, 1866.

Other certificates. [s. 63.]

47. Every person required to take out a certificate to authorise him to practise :— 20

- (a.) In Scotland, as a law agent or writer to the signet; or
- (b.) In England or Ireland, as a conveyancer, special pleader, or draftsman in equity; or

(c.) In any part of the United Kingdom, as a notary public; shall in every year before he does any act in any of the afore- 25 said capacities, deliver to the Commissioners, or to their proper officer, in such manner and form as they direct, a note in writing stating his full name and the place where he carries on his business, and thereupon, and upon payment of the proper duty, shall be entitled to a certificate, which is to be duly stamped and 30 issued to him by the Commissioners.

Date and duration of certain certificates. [s. 64.]

48. The certificates in this section specified are to be dated and to expire at the times herein-after in that behalf mentioned; that is to say,

- (a.) The certificates of law agents, writers to the signet, and 35 notaries public in Scotland, and of conveyancers, special pleaders, and draftsmen in equity in England, are to be dated, if taken out between the thirty-first of October and the first of December, on the first of November, and if taken out at any other time, on the day on which they are issued, and are in all 40 cases to expire on the thirty-first of October next after their date.

(b.) The certificates of notaries public in England are to be dated, A.D. 1891.
if taken out between the fifteenth of November and the
sixteenth of December, on the sixteenth of November, and if
taken out at any other time, on the day on which they are
5 issued, and are in all cases to expire on the fifteenth of
November next after their date.

(3.) The certificates of conveyancers, special pleaders, draftsmen
in equity, and notaries public in Ireland are to be dated
on the day on which they are issued, and are to expire,
10 as to the certificates of notaries public, on the twenty-
fifth day of March next after their date, and in all other
cases on the sixth day of January next after their date.

Charter-parties.

49.—(1.) For the purposes of this Act the expression “charter-
15 party” includes any agreement or contract for the charter of any
ship or vessel or any memorandum, letter, or other writing between
the captain, master, or owner of any ship or vessel, and any other
person for or relating to the freight or conveyance of any money,
goods, or effects on board of the ship or vessel.

Provisions
as to duty on
charter-
party.
[s. 66.]

20 (2.) The duty upon a charter-party may be denoted by an
adhesive stamp, which is to be cancelled by the person by whom the
instrument is last executed, or by whose execution it is completed
as a binding contract.

50. Where a charter-party is first executed out of the United
25 Kingdom without being duly stamped, any party thereto may,
within ten days after it has been first received in the United
Kingdom, and before it has been executed by any person in the
United Kingdom, affix thereto an adhesive stamp denoting the duty
chargeable thereon, and at the same time cancel such adhesive
30 stamp, and the instrument when so stamped shall be deemed duly
stamped.

Charter-
parties
executed
abroad.
[s. 67.]

51. A charter-party may be stamped with an impressed stamp
after execution upon the following terms; that is to say,

Terms upon
which
charter
parties may
be stamped
after
execution.
[s. 68.]

35 (1.) Within seven days after the first execution thereof, on
payment of the duty and a penalty of four shillings and
sixpence;

(2) After seven days, but within one month after the first
execution thereof, on payment of the duty and a penalty of
ten pounds;

40 and shall not in any other case be stamped with an impressed
stamp.

A.D. 1891.

Contract Notes.

Provisions
as to con-
tract notes.
[51 & 52 Vict.
c. 8, ss. 16
& 17.]

52.—(1.) For the purposes of this Act the expression “contract note” means the note sent by a broker or agent to his principal (except where such principal is acting as broker or agent for a principal) advising him of the sale or purchase of any stock or marketable security. 5

(2.) Where a note advises the sale or purchase of more than one description of stock or marketable security, the note shall be deemed to be as many contract notes as there are descriptions of stock or security sold or purchased. 10

(3.) The duty of one penny on a contract note may be denoted by an adhesive stamp, and the duty of sixpence on a contract note is to be denoted by an adhesive stamp appropriated to a contract note.

(4.) Every adhesive stamp on a contract note is to be cancelled by the person by whom the note is executed. 15

Penalty for
not making
a stamped
note.
[s. 69.
51 & 52 Vict.
c. 8, ss. 16
and 17.]

53.—(1.) Any person who effects any sale or purchase of any stock or marketable security, as a broker or agent, shall forthwith make and execute a contract note and transmit the same to his principal, and in default of so doing shall incur a fine of twenty pounds. 20

(2.) Every person who makes or executes any contract note chargeable with duty, and not being duly stamped, shall incur a fine of twenty pounds.

(3.) No broker, agent, or other person shall have any legal claim to any charge for brokerage, commission, or agency, with reference to the sale or purchase of any stock or marketable security of the value of five pounds or upwards mentioned or referred to in any contract note, unless the note is duly stamped. 25

(4.) The duty of sixpence upon a contract note may be added to the charge for brokerage or agency. 30

Conveyances on Sale.

Meaning of
“conveyance
on sale.”
[s. 70.]

54. For the purposes of this Act the expression “conveyance on sale” includes every instrument, and every decree or order of any court or of any commissioners, whereby any property, or any estate or interest in any property, upon the sale thereof is transferred to or vested in a purchaser, or any other person on his behalf or by his direction. 35

How ad
valorem
duty to be
calculated in
respect of
stock and
securities.
[s. 71.]

55.—(1.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any stock or marketable security, the conveyance is to be charged with ad valorem duty in respect of the value of the stock or security. 40

(2.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any security not being a

marketable security, the conveyance is to be charged with ad valorem duty in respect of the amount due on the day of the date thereof for principal and interest upon the security. A.D. 1891.

- 56.**—(1.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically for a definite period not exceeding twenty years, so that the total amount to be paid can be previously ascertained, the conveyance is to be charged in respect of that consideration with ad valorem duty on such total amount. How consideration consisting of periodical payments to be charged. [s. 72.]
- (2.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically for a definite period exceeding twenty years or in perpetuity, or for any indefinite period not terminable with life, the conveyance is to be charged in respect of that consideration with ad valorem duty on the total amount which will or may, according to the terms of sale, be payable during the period of twenty years next after the day of the date of the instrument.
- (3.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically during any life or lives, the conveyance is to be charged in respect of that consideration with ad valorem duty on the amount which will or may, according to the terms of sale, be payable during the period of twelve years next after the day of the date of the instrument.
- (4.) Provided that no conveyance on sale chargeable with ad valorem duty in respect of any periodical payments, and containing also provision for securing the payments, is to be charged with any duty in respect of such provision, and no separate instrument made in that case for securing the payments is to be charged with any higher duty than ten shillings.

- 57.** Where any property is conveyed to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, the debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with ad valorem duty. How conveyance in consideration of a debt, &c., to be charged. [s. 73.]

- 58.**—(1.) Where property contracted to be sold for one consideration for the whole is conveyed to the purchaser in separate parts or parcels by different instruments, the consideration is to be apportioned in such manner as the parties think fit, so that Direction as to duty in certain cases. [ss. 74. and 76.]
- [304.] C 2

A.D. 1891. — a distinct consideration for each separate part or parcel is set forth in the conveyance relating thereto, and such conveyance is to be charged with ad valorem duty in respect of such distinct consideration.

(2.) Where property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts or parcels by separate instruments to the persons by or for whom the same was purchased for distinct parts of the consideration, the conveyance of each separate part or parcel is to be charged with ad valorem duty in respect of the distinct part of the consideration therein specified. 5 10

(3.) Where there are several instruments of conveyance for completing the purchaser's title to the property sold, the principal instrument of conveyance only is to be charged with ad valorem duty, and the other instruments are to be respectively charged with such other duty as they may be liable to, but the last-mentioned duty shall not exceed the ad valorem duty payable in respect of the principal instrument. 15

(4.) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance is to be charged with ad valorem duty in respect of the consideration moving from the sub-purchaser. 20 25

(5.) Where a person having contracted for the purchase of any property but not having obtained a conveyance contracts to sell the whole, or any part or parts thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts or parcels, the conveyance of each part or parcel is to be charged with ad valorem duty in respect only of the consideration moving from the sub-purchaser thereof, without regard to the amount or value of the original consideration. 30

(6.) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with ad valorem duty in respect of the consideration moving from him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable only with such other duty as it may be liable to, but the last-mentioned duty shall not exceed the ad valorem duty. 35 40

59.—(1.) Any contract or agreement made in England or Ireland under seal, or under hand only, or made in Scotland, with or without any clause of registration, for the sale of any equitable estate or interest in any property, or for the sale of any estate or interest in any property except lands, tenements, hereditaments, or heritages, or property locally situate out of the United Kingdom, or goods, wares or merchandise, or stock, or marketable securities, or any ship or vessel, or part interest, share, or property of or in any ship or vessel, shall be charged with the same ad valorem duty, to be paid by the purchaser, as if it were an actual conveyance on sale of the estate, interest, or property contracted or agreed to be sold.

A.D. 1891.

Certain contracts to be chargeable as conveyances on sale.

[52 & 53 Vict. c. 42. s. 15.]

(2.) Where the purchaser has paid the said ad valorem duty, and before having obtained a conveyance or transfer of the property, enters into a contract or agreement for the sale of the same, the contract or agreement shall be charged, if the consideration for that sale is in excess of the consideration for the original sale, with the ad valorem duty payable in respect of such excess consideration, and in any other case with the fixed duty of ten shillings or of sixpence, as the case may require.

(3.) Where duty has been duly paid in conformity with the foregoing provisions, the conveyance or transfer made to the purchaser or sub-purchaser, or any other person on his behalf or by his direction, shall not be chargeable with any duty, and the Commissioners, upon application, either shall denote the payment of the ad valorem duty upon the conveyance or transfer, or shall transfer the ad valorem duty thereto upon production of the contract or agreement, or contracts or agreements, duly stamped.

(4.) Provided that where any such contract or agreement is stamped with the fixed duty of ten shillings or of sixpence, as the case may require, the contract or agreement shall be regarded as duly stamped for the mere purpose of proceedings to enforce specific performance or recover damages for the breach thereof.

(5.) Provided also that where any such contract or agreement is stamped with the said fixed duty, and a conveyance or transfer made in conformity with the contract or agreement is presented to the Commissioners for stamping with the ad valorem duty chargeable thereon within the period of six months after the first execution of the contract or agreement, or within such longer period as the Commissioners may think reasonable in the circumstances of the case, the conveyance or transfer shall be stamped accordingly, and the same, and the said contract or agreement, shall be deemed to be duly stamped. Nothing in this proviso shall alter or affect the

A.D. 1891. provisions as to the stamping of a conveyance or transfer after the execution thereof.

(6.) Provided also, that the ad valorem duty paid upon any such contract or agreement shall be returned by the Commissioners in case the contract or agreement be afterwards rescinded or annulled, 5 or for any other reason be not substantially performed or carried into effect, so as to operate as or be followed by a conveyance or transfer.

As to the sale of an annuity or right not before in existence.
[s. 75.]

60. Where upon the sale of any annuity or other right not before in existence such annuity or other right is not created by 10 actual grant or conveyance, but is only secured by bond, warrant of attorney, covenant, contract, or otherwise, the bond or other instrument, or some one of such instruments, if there be more than one, is to be charged with the same duty as an actual grant or conveyance, and is for all the purposes of this Act to be deemed 15 an instrument of conveyance on sale.

Principal instrument, how to be ascertained.
[s. 77.]

61.—(1.) In the cases herein-after specified the principal instrument is to be ascertained in the following manner :

(a.) Where any copyhold or customary estate is conveyed by a deed, no surrender being necessary, the deed is to be deemed 20 the principal instrument :

(b.) In other cases of copyhold or customary estates, the surrender or grant, if made out of court, or the memorandum thereof, and the copy of court roll of the surrender or grant, if made in court, is to be deemed the principal instrument : 25

(c.) Where in Scotland there is a disposition or assignation executed by the seller, and any other instrument is executed for completing the title, the disposition or assignation is to be deemed the principal instrument.

(2.) In any other case the parties may determine for themselves 30 which of several instruments is to be deemed the principal instrument, and may pay the ad valorem duty thereon accordingly.

Conveyances on any Occasion except Sale or Mortgage.

What is to be deemed a conveyance on any occasion, not being a sale or mortgage.
[s. 78.]

62. Every instrument, and every decree or order of any court or of any commissioners, whereby any property on any occasion, 35 except a sale or mortgage, is transferred to or vested in any person, is to be charged with duty as a conveyance or transfer of property.

Provided that a conveyance or transfer made for effectuating the appointment of a new trustee is not to be charged with any higher duty than ten shillings.

Attested Copies and Extracts.

A.D. 1891.

63. An attested or otherwise authenticated copy or extract of or from—

Stamping of
certain
copies and
extracts after
attestation.
[s. 79.]

- (1.) An instrument chargeable with any duty ;
 - 5 (2.) An original will, testament, or codicil ;
 - (3.) The probate or probate copy of a will or codicil ;
 - (4.) Letters of administration or a confirmation of a testament ;
- may be stamped at any time within fourteen days after the date of the attestation or authentication on payment of the duty only.

10 *Certified Copies and Extracts from Registers of Births, &c.*

64. The duty upon a certified copy or extract of or from any register of births, baptisms, marriages, deaths, or burials is to be paid by the person requiring the copy or extract, and may be denoted by an adhesive stamp, which is to be cancelled by the

Duty may
be denoted
by adhesive
stamp.
[s. 80.]

- 15 person by whom the copy or extract is signed before he delivers the same out of his hands, custody, or power.

Copyhold and Customary Estates.

65.—(1.) No instrument is to be charged more than once with duty by reason of relating to several distinct tenements, in respect whereof several fines or fees are due to the lord or steward of the manor.

Provisions as
to payment
of duty.
[ss. 81 and
82.]

(2.) The copy of court roll of a surrender or grant made out of court shall not be admissible or available as evidence of the surrender or grant, unless the surrender or grant, or the memorandum thereof, is duly stamped, of which fact the certificate of the steward of the manor on the face of the copy shall be sufficient evidence.

(3.) The entry upon the court rolls of a surrender or grant shall not be admissible or available as evidence of the surrender or grant unless the surrender or grant, if made out of court, or the memorandum thereof, or the copy of court roll of the surrender or grant, if made in court, is duly stamped, of which fact the certificate of the steward of the manor in the margin of the entry shall be sufficient evidence.

35 **66.**—(1.) All the facts and circumstances affecting the liability to duty of the copy of court roll of any surrender or grant made in court, or the amount of duty with which any such copy of court roll is chargeable, are to be fully and truly stated in a note to be delivered to the steward of the manor before the surrender

Facts
affecting
duty to be
stated in
note.
[ss. 83 and
84.]

40 or grant is made.

A.D. 1891.

(2.) The steward of every manor shall refuse—

(a.) To accept in court any surrender, or to make in court any grant, until such a note as is required by this section has been delivered to him; or

(b.) To enter on the court rolls, or accept any presentment of, 5
or admit any person to be tenant under or by virtue of, any surrender or grant made out of court, or any deed which is not duly stamped:

And in any case in which he does not so refuse shall incur a fine of fifty pounds. 10

(3.) If any person with intent to defraud Her Majesty,—

(a.) Makes in court any surrender before such a note as aforesaid has been delivered to the steward of the manor; or

(b.) Being employed or concerned in or about the preparation of any such note as aforesaid, neglects or omits fully and truly to 15
state therein all the above-mentioned facts and circumstances; he shall incur a fine of fifty pounds.Steward to
make out
duly stamped
copies.
[s. 85.]**67.** The steward of every manor shall, within four months from the day on which any surrender or grant is made in court, make out a duly stamped copy of court roll of such surrender or grant, 20
and have the same ready for delivery to the person entitled thereto, and in default of so doing shall incur a fine of fifty pounds, and the duty payable in respect of the copy of court roll shall be a debt to Her Majesty from the steward, whether he has received it or not, and if he has not received the duty the same shall also 25
be a debt to Her Majesty from the person entitled to the copy.Steward
may refuse
to proceed
except on
payment of
his fees and
duty.
[s. 86.]**68.** The steward of any manor may, before he accepts in court any surrender or makes in court any grant, demand the payment of his lawful fees in relation to the surrender or grant, together with the duty payable on the copy of court roll thereof, and 30
may refuse to proceed in the matter or to deliver the copy of court roll to any person until the fees and duty are paid.*Delivery Orders.*Provisions as
to duty on
delivery
order.
[ss. 87, 89,
and 91.]**69.**—(1.) For the purposes of this Act the expression “delivery order” means any document or writing entitling, or intended to 35
entitle, any person therein named, or his assigns, or the holder thereof, to the delivery of any goods, wares, or merchandise of the value of forty shillings or upwards lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such document or 40
writing being signed by or on behalf of the owner of

such goods, wares, or merchandise, upon the sale or transfer of the property therein. A.D. 1891.

(2.) A delivery order is to be deemed to have been given upon a sale of, or transfer of the property in, goods, wares, or merchandise of the value of forty shillings or upwards, unless the contrary is expressly stated therein.

(3.) The duty upon a delivery order may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is made, executed, or issued.

10 **70.**—(1.) If any person—

(a.) Untruly states, or knowingly allows to be untruly stated, in a delivery order, either that the transaction to which it relates is not a sale or transfer of property, or that the goods, wares, or merchandise to which it relates are not of the value of forty shillings; or

Penalty for use of unstamped or untrue order.
[s. 91.]

15 of forty shillings; or

(b.) Makes, signs, or issues any delivery order chargeable with duty, but not being duly stamped; or

(c.) Knowingly, either himself, or by his servant or any other person, delivers, or procures, or authorises the delivery of, any goods, wares, or merchandise mentioned in any delivery order which is not duly stamped, or which contains to his knowledge any false statement with reference either to the nature of the transaction, or the value of the goods, wares, or merchandise,

25 he shall incur a fine of twenty pounds.

(2.) But a delivery order is not, by reason of the same being unstamped, to be deemed invalid in the hands of the person having the custody of, or delivering out, the goods, wares, or merchandise therein mentioned, unless such person is proved to have been party

30 or privy to some fraud on the revenue in relation thereto.

71. The duty upon a delivery order is, in the absence of any special stipulation, to be paid by the person to whom the order is given, and any person from whom a delivery order chargeable with duty is required may refuse to give it, unless or until the amount of the duty is paid to him.

By whom duty on delivery order to be paid.
[s. 90.]

Duplicates and Counterparts.

72. The duplicate or counterpart of an instrument chargeable with duty (except the counterpart of an instrument chargeable as a lease, such counterpart not being executed by or on behalf of any lessor or grantor,) is not to be deemed duly stamped unless it is stamped as an original instrument, or unless it appears by some

Provision as to duplicates and counterparts.
[s. 93.]

A.D. 1891.

being impressed thereon that the full and proper duty has been paid upon the original instrument of which it is the duplicate or counterpart.

Exchange and Partition or Division.

As to the
duty to be
charged on
[s. 73.]

73. Where upon the exchange of any real or heritable property 5
for any other real or heritable property, or upon the partition or
division of any real or heritable property, any consideration
amounting in amount or value one hundred pounds is paid or given,
or agreed to be paid or given, for equality, the principal or only
instrument whereby the exchange or partition or division is 10
effected is to be charged with the same ad valorem duty as a
conveyance on sale for the consideration, and with that duty
only, and where in any such case there are several instruments
for completing the title of either party, the principal instrument
is to be encumbered, and the other instruments are to be charged 15
with duty in the manner herein-before provided in the case of
several instruments of conveyance.

Grants of Honours and Dignities.

Duty is to
be charged on
grants of
honours and
[s. 74.]

74.—(1.) Where two or more honours or dignities are granted
by the same letters patent to the same person, such letters patent 20
are to be charged with the proper duty in respect of the highest
in point of rank only.

(2.) Where any honour or dignity is granted to any person
in remainder, the letters patent are to be charged with such
further duty in respect of every remainder as would be payable 25
for an original grant of the same honour or dignity.

Leases.

Agreements
for lease or
tack are to
be charged
with duty
as leases.
[s. 75.]

75.—(1.) An agreement for a lease or tack, or with respect to
the letting of any lands, tenements, or heritable subjects for any
term not exceeding thirty-five years, or for any indefinite term, 30
is to be charged with the same duty as if it were an actual lease
or tack made for the term and consideration mentioned in the
agreement.

(2.) A lease or tack made subsequently to, and in conformity
with such an agreement duly stamped, is to be charged with the 35
duty of sixpence only.

Leases how
to be charged
in respect of
produce, &c.
[s. 76.]

76.—(1.) Where the consideration, or any part of the conside-
ration, for which a lease or tack is granted or agreed to be
granted, consists of any produce or other goods, the value of the

produce or goods is to be deemed a consideration in respect of which the lease or tack or agreement is chargeable with ad valorem duty. A.D. 1891.

- (2.) Where it is stipulated that the value of the produce or goods is to amount at least to, or is not to exceed, a given sum, or where the lessee is specially charged with, or has the option of paying after any permanent rate of conversion, the value of the produce or goods is, for the purpose of assessing the ad valorem duty, to be estimated at the given sum, or according to the permanent rate.
- (3.) A lease or tack or agreement for a lease or tack made either wholly or partially for any such consideration, if it contains a statement of the value thereof, and is stamped in accordance with the statement, is, so far as regards the subject matter of the statement, to be deemed duly stamped, unless or until it is otherwise shown that the statement is incorrect, and that the lease or tack or agreement is in fact not duly stamped.

- 77.—(1.) A lease or tack, or agreement for a lease or tack, or with respect to any letting, is not to be charged with any duty in respect of any penal rent, or increased rent in the nature of a penal rent, thereby reserved or agreed to be reserved or made payable, or by reason of being made in consideration of the surrender or abandonment of any existing lease, tack, or agreement, of or relating to the same subject matter.

Directions
as to duty in
certain cases,
[s. 98.
39 & 40 Vict.
c. 16. s. 11.]

- (2.) A lease made for any consideration in respect whereof it is chargeable with ad valorem duty, and in further consideration either of a covenant by the lessee to make, or of his having previously made, any substantial improvement of or addition to the property demised to him, or of any covenant relating to the matter of the lease, is not to be charged with any duty in respect of such further consideration.

- (3.) No lease for a life or lives not exceeding three, or for a term of years determinable with a life or lives not exceeding three, and no lease for a term absolute not exceeding twenty-one years, granted by an ecclesiastical corporation aggregate or sole, is to be charged with any higher duty than thirty-five shillings.

- (4.) A lease for a definite term exceeding thirty-five years granted under the Trinity College (Dublin) Leasing and Perpetuity Act, 1851, is not to be charged with any higher duty than would have been chargeable thereon if it had been a lease for a definite term not exceeding thirty-five years.

14 & 15 Vict.
c. cxxviii.

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(5.) An instrument whereby the rent reserved by any other instrument chargeable with duty and duly stamped as a lease or tack is increased shall not be chargeable with duty otherwise than as a lease or tack in consideration of the additional rent thereby made payable.

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Duty in certain cases may be denoted by adhesive stamp. [ss. 99 and 100. 52 & 53 Vict. c. 42, s. 7.]

78.—(1.) The duty upon an instrument chargeable with duty as a lease or tack of—

(a.) Any dwelling-house, or part of a dwelling-house, for a definite term not exceeding a year at a rent not exceeding the rate of ten pounds per annum ; or

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(b.) Any furnished dwelling-house or apartments ;

And upon the duplicate or counterpart of any such instrument, may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is first executed.

(2.) Every person who executes, or prepares or is employed in preparing, any such instrument (except letters or correspondence) which is not, at or before the execution thereof, duly stamped, shall incur a fine of five pounds.

Letters of Allotment or Renunciation, Scrip Certificates, and Scrip.

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Provisions as to letters of allotment, &c. [s. 101. 43 & 44 Vict. c. 20, s. 56.]

79.—(1.) Every person who executes, grants, issues, or delivers out any document chargeable with duty as a letter of allotment, letter of renunciation, or scrip certificate, or as scrip, before the same is duly stamped, shall incur a fine of twenty pounds.

(2.) The stamp duty of one penny on a letter of renunciation may be denoted by an adhesive stamp which is to be cancelled by the person by whom the letter of renunciation is executed.

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Letters or Powers of Attorney and Voting Papers.

Provisions as to proxies and voting papers [s. 102.]

80.—(1.) Every letter or power of attorney for the purpose of appointing a proxy to vote at a meeting, and every voting paper, hereby respectively charged with the duty of one penny, is to specify the day upon which the meeting at which it is intended to be used is to be held, and is to be available only at the meeting so specified, and any adjournment thereof.

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(2.) The duty of one penny may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is executed, and a letter or power of attorney or voting paper charged with the duty of one penny is not to be stamped 5 after the execution thereof by any person.

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(3.) Every person who makes or executes, or votes, or attempts to vote, under or by means of any such letter or power of attorney or voting paper, not being duly stamped, shall incur a fine of fifty pounds, and every vote given or tendered under the authority 10 or by means of the letter or power of attorney or voting paper, shall be void.

81. A letter or power of attorney for the sale, transfer, or acceptance of any of the Government or Parliamentary stocks or funds, duly stamped for that purpose, is not to be charged with any 15 further duty by reason of containing an authority for the receipt of the dividends on the same stocks or funds.

Power relating to Government stocks, how to be charged. [s. 103.]

*Marketable Securities and Foreign and Colonial Share
Certificates.*

82.—(1.) Marketable securities for the purpose of the charge of 20 duty thereon include—

Meaning of marketable securities for charge of duty and foreign and colonial share certificate. [34 Vict. c. 4. s. 2. 48 & 49 Vict. c. 51. s. 21. 51 & 52 Vict. c. 8. s. 12.]

(a.) A marketable security, made or issued by or on behalf of any company or body of persons corporate or unincorporate formed or established in the United Kingdom; and

25 (b.) A marketable security by or on behalf of any foreign state, government, municipal body, corporation, or company (hereinafter called a foreign security), bearing date or signed after the third day of June one thousand eight hundred and sixty-two.

(i.) Which is made or issued in the United Kingdom, or

30 (ii.) Which, though originally issued to the holder out of the United Kingdom, has been, after the sixth day of August one thousand eight hundred and eighty-five, or is offered by him for subscription, and given or delivered to a subscriber in the United Kingdom, or

35 (iii.) Which, the interest thereon being payable in the United Kingdom, is assigned, transferred, or in any manner negotiated in the United Kingdom; and

(c.) A marketable security by or on behalf of any colonial state government, municipal body, corporation, or company, which if the borrower were a foreign state, government, municipal

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body, corporation, or company, would be a foreign security (hereinafter called a colonial security).

(2.) For the purposes of this Act the expression "foreign or colonial share certificate" includes any document whatever, being *prima facie* evidence of the title of any person as proprietor of, or as having the beneficial interest in, any stock or debenture stock or funded debt of any foreign or colonial company or corporation where such person is not registered in respect thereof in a register duly kept in the United Kingdom.

Penalty on issuing, &c. any foreign or colonial security not duly stamped. [34 Vict. c. 4. s. 3.]

Foreign or colonial securities may be stamped without penalty. [s. 115.]

Annual duties to be denoted by adhesive stamps. [51 & 52 Vict. c. 8. s. 12.]

83. Every person who in the United Kingdom makes, issues, assigns, transfers, negotiates, or offers for subscription, any foreign security or colonial security not being duly stamped, shall incur a fine of twenty pounds.

84. The Commissioners may at any time, without reference to the date thereof, allow any foreign security or colonial security to be stamped without the payment of any penalty, upon being satisfied, in any manner that they may think proper, that it was not made or issued, and has not been transferred, assigned, or negotiated within the United Kingdom.

85.—(1.) The duties charged upon a marketable security on the occasion of the first transfer by delivery thereof in any year, and upon a foreign or colonial share certificate, on the occasion of the first delivery thereof in any year are to be denoted by adhesive stamps appropriated by words and figures on the face thereof to the duties and the year.

(2.) Every person who delivers or transfers, or is concerned as broker or agent in delivering or transferring, any instrument chargeable with any duty so payable, and not being duly stamped, shall incur a fine of twenty pounds.

(3.) Where the holder of any foreign or colonial share certificate bearing the stamp for any year shall, in the course of the year, cause himself to be registered in the register of the foreign or colonial company or corporation to which it relates, and shall obtain a new certificate consequent upon the registration, the Commissioners may, subject to such regulations as they may prescribe, stamp the new certificate for the same year without payment of duty.

Mortgages, &c.

Meaning of "mortgage."

86.—(1.) For the purposes of this Act the expression "mortgage" means a security by way of mortgage for the payment of any definite and certain sum of money advanced or lent at the time, or previously due and owing, or forborne to be paid, being

payable, or for the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current, together with any sum already advanced or due, or without, as the case may be ;

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[s. 105.
51 & 52 Vict.
c. 8, ss. 14
and 15.]

5 And includes—

(a.) Conditional surrender by way of mortgage, further charge, wadset, and heritable bond, disposition, assignation, or tack in security, and eik to a reversion of or affecting any lands, estate, or property, real or personal, heritable or moveable, whatsoever : and

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(b.) Any deed containing an obligation to infest any person in an annual rent, or in lands or other heritable subjects in Scotland, under a clause of reversion, but without any personal bond or obligation therein contained for payment of the money or stock intended to be secured : and

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(c.) Any conveyance of any lands, estate, or property whatsoever in trust to be sold or otherwise converted into money, intended only as a security, and redeemable before the sale or other disposal thereof, either by express stipulation or otherwise, except where the conveyance is made for the benefit of creditors generally, or for the benefit of creditors specified who accept the provision made for payment of their debts, in full satisfaction thereof, or who exceed five in number : and

20

(d.) Any defeazance, letter of reversion, back bond, declaration, or other deed or writing for defeating or making redeemable or explaining or qualifying any conveyance, transfer, disposition, assignation, or tack of any lands, estate, or property whatsoever, apparently absolute, but intended only as a security : and

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30

(e.) Any agreement (other than an agreement chargeable with duty as an equitable mortgage), contract, or bond accompanied with a deposit of title deeds for making a mortgage, wadset, or any other security or conveyance as aforesaid of any lands, estate, or property comprised in the title deeds, or for pledging or charging the same as a security : and

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(f.) Any deed whereby a real burden is declared or created on lands or heritable subjects in Scotland : and

(g.) Any deed operating as a mortgage of any stock or marketable security.

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(2.) For the purpose of this Act the expression “equitable mortgage” means an agreement or memorandum, under hand only, relating to the deposit of any title deeds or instruments constituting

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Direction as
to duty in
certain cases.
[ss. 106, 108,
109, 110,
and 111.]

87.—(1.) A security for the transfer or retransfer of any stock is to be charged with the same duty as a similar security for a sum of money equal in amount to the value of the stock; and a transfer, assignment, disposition, or assignation of any such security, and a reconveyance, release, discharge, surrender, re-surrender, warrant to vacate, or renunciation of any such security, is to be charged with the same duty as an instrument of the same description relating to a sum of money equal in amount to the value of the stock. 10

(2.) A security for the payment of any rentcharge, annuity, or periodical payments, by way of repayment, or in satisfaction or discharge of any loan, advance, or payment intended to be so repaid, satisfied, or discharged, is to be charged with the same duty as a similar security for the payment of the sum of money so lent, advanced, or paid. 15

(3.) A transfer of a duly stamped security, and a security by way of further charge for money or stock, added to money or stock previously secured by a duly stamped instrument, is not to be charged with any duty by reason of its containing any further or additional security for the money or stock transferred or previously secured, or the interest or dividends thereof, or any new covenant, proviso, power, stipulation, or agreement in relation thereto, or any further assurance of the property comprised in the transferred or previous security. 20 25

(4.) Where any copyhold or customary lands or hereditaments are mortgaged alone by means of a conditional surrender or grant, the ad valorem duty is to be charged on the surrender or grant, if made out of court, or the memorandum thereof, and on the copy of court roll of the surrender or grant, if made in court. 30

(5.) Where any copyhold or customary lands or hereditaments are mortgaged, together with other property, for securing the same money or the same stock, the ad valorem duty is to be charged on the instrument relating to the other property, and the surrender or grant, or the memorandum thereof, or the copy of court roll of the surrender or grant, as the case may be, is not to be charged with any higher duty than ten shillings. 35

(6.) An instrument chargeable with ad valorem duty as a mortgage is not to be charged with any further duty by reason of the equity of redemption in the mortgaged property being thereby conveyed or limited in any other manner than to a purchaser, or in trust for, or according to the direction of, a purchaser. 40

88.—(1.) A security for the payment or repayment of money to be lent, advanced, or paid, or which may become due upon an account current, either with or without money previously due, is to be charged, where the total amount secured or to be ultimately recoverable is in any way limited, with the same duty as a security for the amount so limited.

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Security
for future
advances,
how to be
charged.[s. 107.
51 & 52 Vict.
c. 8. s. 15.]

(2.) Where such total amount is unlimited, the security is to be available for such an amount only as the ad valorem duty impressed thereon extends to cover, but where any advance or loan is made in excess of the amount covered by that duty the security shall for the purpose of stamp duty be deemed to be a new and separate instrument, bearing date on the day on which the advance or loan is made.

(3.) Provided that no money to be advanced for the insurance of any property comprised in the security against damage by fire, or for keeping up any policy of life insurance comprised in the security, or for affecting in lieu thereof any new policy, or for the renewal of any grant or lease of any property comprised in the security upon the dropping of any life whereon the property is held, shall be reckoned as forming part of the amount in respect whereof the security is chargeable with ad valorem duty.

89. The exemption from stamp duty conferred by the Act of the Session held in the sixth and seventh years of King William the Fourth, chapter thirty-two, for the regulation of benefit building societies, shall not extend to any mortgage made after the thirty-first day of July one thousand eight hundred and sixty-eight, except a mortgage by a member of a benefit building society for securing the repayment to the society of money not exceeding five hundred pounds.

Exemption
from stamp
duty in
favour of
benefit build-
ing societies
restricted.[s. 112.
31 & 32 Vict.
c. 124. s. 11.]

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Notarial Acts.

90. The duty upon a notarial act, and upon the protest by a notary public of a bill of exchange or promissory note, may be denoted by an adhesive stamp, which is to be cancelled by the notary.

Duty may
be denoted
by adhesive
stamp.

[s. 116.]

35

Policies of Insurance.

91. For the purposes of this Act the expression "policy of insurance" includes every writing where by any contract of insurance is made or agreed to be made, or is evidenced, and the expression "insurance" includes assurance.

Meaning of
policy of
insurance.[s. 117.
28 & 29 Vict.
c. 30.
30 & 31 Vict.
c. 23. s. 4.]

[304.]

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Policies of Sea Insurance.

Meaning of
policy of
sea insur-
ance.

[30 & 31 Vict.
c. 23. ss. 4.
and 12.
47 & 48 Vict.
c. 62. s. 8.]

92.—(1.) For the purposes of this Act the expression “policy of sea insurance” means any insurance (including re-insurance) made upon any ship or vessel, or upon the machinery, tackle, or furniture of any ship or vessel, or upon any goods, merchandise, or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in or relating to, any ship or vessel, and includes any insurance of goods, merchandise, or property for any transit which includes not only a sea risk, but also any land risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance. 10

(2.) Where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise, or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise, or property from any risk, loss, or damage, such agreement or engagement shall be deemed to be a contract for sea insurance. 15

Contract
to be in
writing.
[30 & 31 Vict.
c. 23. ss. 7
and 8.]

93.—(1.) A contract for sea insurance (other than such insurance as is referred to in the fifty-fifth section of the Merchant Shipping Act Amendment Act, 1862) shall not be valid unless the same is expressed in a policy of sea insurance. 20

(2.) No policy of sea insurance made for time shall be made for any time exceeding twelve months. 25

(3.) A policy of sea insurance shall not be valid unless it specifies the particular risk or adventure, the names of the subscribers or underwriters, and the sum or sums insured, and is made for a period not exceeding twelve months.

Policy for
voyage and
time charge-
able with two
duties.
[30 & 31 Vict.
c. 23. s. 11.
47 & 48 Vict.
c. 62. s. 8.]

94. Where any sea insurance is made for a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy is to be charged with duty as a policy for a voyage, and also with duty as a policy for time. 30

No policy
valid unless
duly
stamped.
[s. 117.
30 & 31 Vict.
c. 23. s. 9.]

95.—(1.) A policy of sea insurance may not be stamped at any time after it is signed or underwritten by any person, except in the two cases following; that is to say,

(a.) Any policy of mutual insurance having a stamp impressed thereon may, if required, be stamped with an additional stamp

provided that at the time when the additional stamp is required the policy has not been signed or underwritten to an amount exceeding the sum or sums which the duty impressed thereon extends to cover :

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 39 & 40 Vict.
 c. 6. s. 2.
 50 & 51 Vict.
 c. 15. s. 6.]

5 (b.) Any policy made or executed out of, but being in any manner enforceable within, the United Kingdom, may be stamped at any time within ten days after it has been first received in the United Kingdom on payment of the duty only.

(2.) Provided that a policy of sea insurance shall for the purpose
 10 of production in evidence be an instrument which may legally be stamped after the execution thereof, and the penalty payable by law on stamping the same shall be the sum of one hundred pounds.

96. Nothing in this Act shall prohibit the making of any
 15 alteration which may lawfully be made in the terms and conditions of any policy of sea insurance after the policy has been underwritten; provided that the alteration be made before notice of the determination of the risk originally insured, and that it do not prolong the time covered by the insurance thereby made beyond
 20 the period of six months in the case of a policy made for a less period than six months, or beyond the period of twelve months in the case of a policy made for a greater period than six months, and that the articles insured remain the property of the same person or persons, and that no additional or further sum be insured by
 25 reason or means of the alteration.

Legal alterations in policies may be made under certain restrictions.
 [30 & 31 Vict.
 c. 23. s. 10.]

97.—(1.) If any person—

(a.) becomes an assurer upon any sea insurance, or enters into any contract for sea insurance, or directly or indirectly receives or contracts or takes credit in account for any premium or con-
 30 sideration for any sea insurance, or knowingly takes upon himself any risk, or renders himself liable to pay, or pays any sum of money upon any loss, peril, or contingency relative to any sea insurance, unless the insurance is expressed in a policy of sea insurance duly stamped, or,

Penalty on assuring unless policy duly stamped.
 [30 & 31 Vict.
 c. 23. ss. 13, 14, 15, and 16.]

35 (b.) makes or effects, or knowingly procures to be made or effected, any sea insurance, or directly or indirectly gives or pays, or renders himself liable to pay, any premium, or consideration for any sea insurance, or enters into any contract for sea insurance, unless the insurance is expressed in a policy
 40 of sea insurance duly stamped, or

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(1.) is concerned in any fraudulent contrivance or device, or is guilty of any wilful act, neglect, or omission, with intent to evade the duties payable on policies of sea insurance, or whereby the duties may be evaded,

he shall for every such offence incur a fine of one hundred pounds. 5

(2.) Every broker, agent, or other person negotiating or transacting any sea insurance contrary to the true intent and meaning of this Act, or writing any policy of sea insurance upon material not duly stamped, shall for every such offence incur a fine of one hundred pounds, and shall not have any legal claim to any charge for brokerage, commission, or agency, or for any money expended or paid by him with reference to the insurance, and any money paid to him in respect of any such charge shall be deemed to be paid without consideration, and shall remain the property of his employer. 10 15

(3.) If any person makes or issues, or causes to be made or issued, any document purporting to be a copy of a policy of sea insurance, and there is not at the time of the making or issue in existence a policy duly stamped whereof the said document is a copy, he shall for such offence in addition to any other fine or penalty to which he may be liable incur a fine of one hundred pounds. 20

Policies of Insurance except Policies of Sea Insurance.

Meaning of
policy of life
insurance
and policy of
insurance
against acci-
dent

[52 & 53 Vict.
c. 42, s. 20.
53 & 54 Vict.
c. 2, s. 20.]

98.—(1.) For the purposes of this Act the expression "policy of life insurance" means a policy of insurance upon any life or lives 25 or upon any event or contingency relating to or depending upon any life or lives except a policy of insurance against accident; and the expression "policy of insurance against accident" means a policy of insurance for any payment agreed to be made upon the death of any person only from accident or violence or otherwise than from 30 a natural cause, or as compensation for personal injury, and includes any notice or advertisement in a newspaper or other publication which purports to insure the payment of money upon the death of or injury to the holder or bearer of the newspaper or publication containing the notice only from accident or violence or otherwise 35 than from a natural cause.

(2.) A policy of insurance against accident is not to be charged with any further duty than one penny by reason of the same extending to any payment to be made during sickness or incapacity from personal injury. 40

99. The duty of one penny upon a policy of insurance other than a policy of sea insurance or life insurance may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the policy is first executed.

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Duty on certain policies may be denoted by adhesive stamp.

[s. 119. 44 & 45 Vict. c. 12. s. 44.]

Penalty for not making out policy, or making, &c. any policy not duly stamped. [s. 118.]

5 100. Every person who—

(1.) Receives, or takes credit for, any premium or consideration for any insurance other than a sea insurance, and does not, within one month after receiving, or taking credit for, the premium or consideration, make out and execute a duly stamped policy of insurance; or

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(2.) Makes, executes, or delivers out, or pays or allows in account, or agrees to pay or allow in account, any money upon or in respect of any policy other than a policy of sea insurance which is not duly stamped;

15 shall incur a fine of twenty pounds.

Receipts.

101.—(1.) For the purposes of this Act the expression “receipt” includes any note, memorandum, or writing whereby any money amounting to two pounds or upwards, or any bill of exchange or promissory note for money amounting to two pounds or upwards, is acknowledged or expressed to have been received or deposited or paid, or whereby any debt or demand, or any part of a debt or demand, of the amount of two pounds or upwards, is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person.

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(2.) The duty upon a receipt may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the receipt is given before he delivers it out of his hands.

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102. A receipt given without being stamped may be stamped with an impressed stamp upon the terms following; that is to say.

(1.) Within fourteen days after it has been given, on payment of the duty and a penalty of five pounds;

(2.) After fourteen days, but within one month, after it has been given, on payment of the duty and a penalty of ten pounds;

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and shall not in any other case be stamped with an impressed stamp.

103. If any person—

(1.) Gives a receipt liable to duty and not duly stamped; or

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(2.) In any case where a receipt would be liable to duty refuses to give a receipt duly stamped; or

Provisions as to duty upon receipts. [ss. 120 and 121.]

Terms upon which receipts may be stamped after execution. [s. 122.]

Penalty for offences in reference to receipts. [s. 123.]

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(3.) Upon a payment to the amount of two pounds or upwards gives a receipt for a sum not amounting to two pounds, or separates or divides the amount paid with intent to evade the duty :

he shall incur a fine of ten pounds.

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Settlements.

As to settlements of money or security
[s. 104.]

104.—(1.) Where any money which may become due or payable upon any policy of life insurance, or upon any security not being a negotiable security, is settled or agreed to be settled the instrument whereby the settlement is made or agreed to be made is to be charged with ad valorem duty in respect of that money.

(2.) Provided as follows :

(a.) Where, in the case of a policy, no provision is made for keeping up the policy, the ad valorem duty is to be charged only on the value of the policy at the date of the instrument :

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(b.) If in any such case the instrument contains a statement of the said value, and is stamped in accordance with the statement it is, so far as regards the policy, to be deemed duly stamped, unless or until it is shown that the statement is untrue, and that the instrument is in fact insufficiently stamped.

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Settlements charged not to be charged as securities
[s. 105.]

105. An instrument chargeable with ad valorem duty as a settlement in respect of any money, stock, or security is not to be charged with any further duty by reason of containing provision for the payment or transfer of the money, stock, or security or provision, where the money, stock, or security is in reversion, for the payment by the person entitled in possession to the interest or dividends of the money, stock, or security during the continuance of such possession, of any annuity or yearly sum not exceeding interest at the rate of four pounds per centum per annum upon the amount or value of the money, stock, or security.

25

Where several instruments are executed one only to be charged with ad valorem duty
[s. 106.]

106.—(1.) Where several instruments are executed for effecting the settlement of the same property, and the ad valorem duty chargeable in respect of the settlement of the property exceeds ten shillings, one only of the instruments is to be charged with the ad valorem duty.

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(2.) Where a settlement is made in pursuance of a previous agreement upon which ad valorem settlement duty exceeding ten

shillings has been paid in respect of any property, the settlement is not to be charged with ad valorem duty in respect of the same property. A.D. 1861.

(3.) In each of the aforesaid cases the instruments not chargeable with ad valorem duty are to be charged with the duty of ten shillings.

Share Warrants.

107. If a share warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall incur a fine of fifty pounds. Penalty for issuing share warrant not duly stamped. [s. 157.]

Stock Certificates to Bearer.

108. For the purposes of this Act the expression "stock certificate to bearer" includes every stock certificate to bearer issued after the third day of June one thousand eight hundred and eighty-one, under the provisions of the Local Authorities Loans Act, 1875, or of any other Act authorising the creation of debenture stock, county stock, corporation stock, municipal stock, or funded debt, by whatever name known. Meaning of stock certificate to bearer. 34 & 35 Vict. c. 54. [44 & 45 Vict. c. 19, s. 46.]

109.—(1.) Where the holder of a stock certificate to bearer has been entered on the register of the local authority as the owner of the share of stock described in the certificate, the certificate shall be forthwith cancelled so as to be incapable of being re-issued to any person. Penalty for issuing stock certificate unstamped. [44 & 45 Vict. c. 12, s. 46.]

(2.) Every person by whom a stock certificate to bearer is issued without being duly stamped shall incur a fine of fifty pounds.

Transfers of Shares in Cost Book Mines.

110.—(1.) The duty upon a request or authority to the purser or other officer of a mining company conducted on the cost book system to enter or register the transfer of any share or part of a share of the mine, and the duty upon a notice to such purser or officer of any such transfer, may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the request, authority, or notice is written or executed. Duty may be denoted by adhesive stamp. [s. 108.]

(2.) Every person who writes or executes any such request, authority, or notice, not being duly stamped, and every purser or other officer of any such company who in any manner obeys, complies with, or gives effect to any such request, authority, or notice, not being duly stamped, shall incur a fine of twenty pounds.

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Warrants for Goods.

Provisions as
to warrants
for goods.
[ss. 83, 89,
and 92.]

111.--(1.) For the purposes of this Act the expression "warrant for goods" means any document or writing, being evidence of the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods, wares, or merchandise lying 5 in any warehouse or dock, or upon any wharf, and signed or certified by or on behalf of the person having the custody of the goods, wares, or merchandise.

(2.) The duty upon a warrant for goods may be denoted by an adhesive stamp, which is to be cancelled by the person by whom 10 the instrument is made, executed, or issued.

(3.) Every person who makes, executes, or issues, or receives or takes by way of security or indemnity, any warrant for goods not being duly stamped, shall incur a fine of twenty pounds.

PART III.

15

SUPPLEMENTAL.

Duty on Capital of Companies.

Charge of
duty on
capital of
limited
liability
companies.
[51 & 52 Vict.
c. 8. s. 11.
52 & 53 Vict.
c. 7. s. 16.]

112. A statement of the amount which is to form the nominal share capital of any company to be registered with limited liability shall be delivered to the Registrar of Joint Stock Companies in 20 England, Scotland, or Ireland, and a statement of the amount of any increase of registered capital of any company now registered or to be registered with limited liability shall be delivered to the said registrar, and every such statement shall be charged with an ad valorem stamp duty of two shillings for every one hundred pounds 25 and any fraction of one hundred pounds over any multiple of one hundred pounds of the amount of such capital or increase of capital as the case may be.

Charge of
duty on
capital of
companies
with limited
liability
otherwise
than under
the Com-
panies Acts.
[52 & 53 Vict.
c. 7, s. 17.]

113.--(1.) Where by virtue of any letters patent granted by Her Majesty, or any Act, the liability of the holders of shares in 30 the capital of any corporation or company is limited otherwise than by registration with limited liability under the law in that behalf, a statement of the amount of nominal share capital of the corporation or company shall be delivered by the corporation or company to the Commissioners within one month after the date of 35 the letters patent or the passing of the Act; and in case of any

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increase of the amount of nominal share capital of any corporation or company, whether now existing or to be hereafter formed, being authorised by any letters patent or Act, a statement of the amount of such increase shall be delivered by the corporation or
5 company to the Commissioners within the like period.

(2.) The statement shall be charged with an ad valorem stamp duty of two shillings for every one hundred pounds and any fraction of one hundred pounds over any multiple of one hundred pounds of the amount of such capital or increase of capital as the case may be,
10 and shall be duly stamped accordingly when the same is delivered to the Commissioners.

(3.) In the case of neglect to deliver such a statement as is hereby required to be delivered, the corporation or company shall be liable to pay to Her Majesty a sum equal to ten pounds per centum upon
15 the amount of duty payable, and a like penalty for every month after the first month during which the neglect shall continue.

Composition for certain Stamp Duties.

114.—(1.) By way of composition for stamp duty chargeable on transfers of any stock of the Government of Canada which
20 may be inscribed in books kept in the United Kingdom or of any Colonial stock to which the Colonial Stock Act, 1877, applies, the Government of Canada or other colony, as the case may be, shall pay to the Commissioners a sum as stamp duty calculated at the rate of one shilling and threepence for every ten pounds, and any
25 fraction of ten pounds of the nominal amount of such stock inscribed in the name of each and every stockholder at the date of the composition—

Composition for stamp duty on transfers of Canadian and colonial stock.

40 & 41 Vict. c. 59.

[37 & 38 Vict. c. 26. s. 4.

40 & 41 Vict. c. 59. s. 3.

43 & 44 Vict. c. 20. ss. 53, 54, and 55.]

With the addition—

(a.) when the period within which the stock is to be redeemed or paid off, or during which annual or other payments in respect of the redemption or payment off of the same are required to be made, exceeds sixty years, but does not exceed one hundred years from that date, of threepence for every such ten pounds or fraction of ten pounds; or

35 (b.) when the said period exceeds one hundred years, or no period is fixed for such redemption or payment off, or no such annual

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or other payments are required to be made, of sixpence for every such ten pounds or fraction of ten pounds;

and in consideration of the payment transfers of the stock in respect of which the composition has been paid shall be exempt from stamp duty. 5

(2.) All sums certified by the Commissioners to have been received by way of composition for stamp duty on transfers of stock under this section shall be paid over to the National Debt Commissioners, and shall be applied by them towards the reduction of the National Debt in such manner as the Treasury from time to time direct. 10

Composition
for stamp
duty by
county
councils, &c.
[50 & 51 Vict.
c. 15, ss. 5,
9, 12, 15,
16.]

115.—(1.) Any county council or corporation or company may enter into an agreement with the Commissioners, if the Commissioners in their discretion think proper, for the delivery of an account showing the nominal amount of all the stock and funded debt of such county council, corporation, or company or the amount thereof in respect of which payment has been made, if the whole sums payable in respect thereof have not been paid; and after such agreement has been entered into the account shall be immediately delivered to the Commissioners, and a like account shall be delivered half yearly in each year. 15 20

(2.) The agreement shall specify the officer of the county council, corporation, or company, whether secretary, treasurer, accountant, or other officer, by whom the accounts are to be delivered, and such officer shall observe the rules in the first part of the Second Schedule to this Act, and is in those rules referred to by the expression "accountable officer." 25

(3.) There shall be charged by way of composition upon the aggregate amount appearing on every half-yearly account delivered to the Commissioners for every one hundred pounds and any fraction of one hundred pounds of such amount the duty of sixpence as a stamp duty, and so soon as any account has been delivered, and payment of the duty hereby imposed has been made, transfers of any stock or funded debt included in such account, and also any share warrants or stock certificates relating to such stock or funded debt, shall be exempt from duty. 30 35

(4.) If the duty charged is not paid upon the delivery of the account it shall be a debt due to Her Majesty from the county

council, corporation, or company on whose behalf the account is delivered. A.D. 1891.

(5.) In the case of wilful neglect to deliver such an account as is hereby required to be delivered, or to pay the duty in conformity
5 with this section, the county council or corporation or company shall be liable to pay to Her Majesty a sum equal to ten pounds per centum upon the amount of duty payable and a like penalty for every month after the first month during which such neglect shall continue.

10 (6.) Where an agreement for composition under this section has been entered into by any county council or corporation or company, such county council or corporation or company shall have power, in addition to any fee exigible upon registration of any transfer of stock, or funded debt, or county stock, as the case may be,
15 or upon issue of any share warrant, or stock certificate relating thereto, to require payment of an amount not exceeding the amount of duty which would have been chargeable upon the transfer or share warrant or stock certificate if no such agreement had been entered into.

20 **116.**—(1.) Where any person issuing policies of insurance against accident, shall, in the opinion of the Commissioners, so carry on the business of such insurance as to render it impracticable or
inexpedient to require that the duty of one penny be charged and paid upon the policies, the Commissioners may enter into an agree-
25 ment with that person for the delivery to them of quarterly accounts of all sums received in respect of premiums on policies of insurance against accident.

Composition for stamp duty on policies of insurance against accident.

[52 & 53 Vict. c. 42. s. 20.]

(2.) The agreement shall be in such form and shall contain such terms and conditions as the Commissioners may think proper, and
30 the person with whom the agreement is entered into shall observe the rules in the second part of the Second Schedule to this Act.

(3.) After an agreement has been entered into between the Commissioners and any person and during the period for which the agreement is in force, no policy of insurance against accident issued
35 by that person shall be chargeable with any duty, but in lieu of and by way of composition for that duty there shall be charged on the aggregate amount of all sums received in respect of premiums on policies of insurance against accident a duty at the rate of five pounds per centum as a stamp duty.

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(4.) If the duty charged is not paid upon the delivery of the account it shall be a debt due to Her Majesty from the person by or on whose behalf the account is delivered.

(5.) In the case of wilful neglect to deliver such an account as is hereby required or to pay the duty in conformity with this section the person shall be liable to pay to Her Majesty a sum equal to ten pounds per centum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect continues.

Miscellaneous.

10

Conditions
and agree-
ments as
to stamp
duty void.
[51 & 52 Vict.
c. 8. s. 20.]

117. Every condition of sale framed with the view of precluding objection or requisition upon the ground of absence or insufficiency of stamp upon any instrument executed after the sixteenth day of May one thousand eight hundred and eighty-eight, and every contract, arrangement, or undertaking for assuming the liability on account of absence or insufficiency of stamp upon any such instrument or indemnifying against such liability, absence, or insufficiency, shall be void.

Assignment
of policy of
life assur-
ance to be
stamped
before
payment of
money
assured.
[51 & 52 Vict.
c. 8. s. 19.]

118.—(1.) No assignment of a policy of life insurance shall confer on the assignee therein named, his executors, administrators, or assigns, any right to sue for the moneys assured or secured thereby, or to give a valid discharge for the same, or any part thereof, unless the assignment is duly stamped, and no payment shall be made to any person claiming under any such assignment unless the same is duly stamped.

25

(2.) If any payment is made in contravention of this section, the stamp duty not paid upon the assignment, together with the penalty payable on stamping the same, shall be a debt due to Her Majesty from the person by whom the payment is made.

Instruments
relating to
Crown
property.
[s. 5.]

119. Except where express provision to the contrary is made by this or any other Act, an instrument relating to property belonging to the Crown, or being the private property of the sovereign, is to be charged with the same duty as an instrument of the same kind relating to property belonging to a subject.

As to in-
struments

120. Any instrument which by any Act passed before the tenth day of August one thousand eight hundred and seventy and not

35

relating to stamp duties, is specifically charged with the duty of thirty-five shillings, shall be chargeable only with the duty of ten shillings in lieu of the said duty of thirty-five shillings.

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charged with
the duty of
35s.

121. All fines imposed by this Act are to be sued for and recovered by information in the High Court in England in the name of the Attorney General for England, in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney General for Ireland.

[s. 4.]
Recovery of
penalties.
[s. 26.]

122.—(1.) In this Act, unless the context otherwise requires,—
10 The expression “Commissioners” means Commissioners of Inland Revenue :

Definitions.
[s. 2.]

The expression “material” includes every sort of material upon which words or figures can be expressed :

The expression “instrument” includes every written document :

15 The expression “stamp” means as well a stamp impressed by means of a die as an adhesive stamp :

The expression “stamped,” with reference to instruments and material, applies as well to instruments and material impressed with stamps by means of a die as to instruments and material having adhesive stamps affixed thereto :

20 The expressions “executed” and “execution,” with reference to instruments not under seal, mean signed and signature :

The expression “money” includes all sums expressed in British or in any foreign or colonial currency :

25 The expression “stock” includes any share in any stocks or funds transferable at the Bank of England or at the Bank of Ireland, and India promissory notes, and any share in the stocks or funds of any foreign or colonial state or government, or in the capital stock or funded debt of any county council, corporation, company, or society in the United Kingdom, or of any
30 foreign or colonial corporation, company, or society :

The expression “marketable security” means a security of such a description as to be capable of being sold in any stock market in the United Kingdom :

35 The expression “steward” of a manor includes deputy steward.

(2.) In the application of this Act to Scotland expressions referring to the High Court shall be construed as referring to the Court of Session sitting as the Court of Exchequer.

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Repeal; Commencement; Short Title.

Repeal.

123. The enactments specified in the Third Schedule to this Act are hereby repealed from and after the commencement of this Act to the extent specified in the third column of that schedule.

Commence-
ment.

124. This Act shall come into operation on the *first day of 5 January one thousand eight hundred and ninety-two.*

Short title.

125. This Act may be cited as the Stamp Act, 1891.

SCHEDULES.

A.D. 1891.

Section 1.

FIRST SCHEDULE.

STAMP DUTIES ON INSTRUMENTS.

		Duty.		
		£	s.	d.
5	ADMISSION in England of any person—			
	To the degree of barrister-at-law.			
	If he has been previously duly admitted to the said degree			
	in Ireland - - - - -	10	0	0
	In any other case - - - - -	50	0	0
10	<i>Exemption.</i>			
	Admission of any person who has been previously duly			
	admitted as an advocate in Scotland.			
	And see sections 18, 19, and 20.			
	ADMISSION in Ireland of any person—			
15	To the degree of barrister-at-law.			
	If he has been previously duly admitted to the said degree			
	in England, or as an advocate in Scotland - - -	10	0	0
	In any other case - - - - -	50	0	0
	And see sections 18, 19, and 20.			
20	ADMISSION in Scotland of any person—			
	As an advocate.			
	If he has been previously duly admitted to the degree of			
	barrister-at-law in Ireland - - - - -	10	0	0
	In any other case - - - - -	50	0	0
25	<i>Exemption.</i>			
	Admission of any person who has been previously duly			
	admitted to the degree of barrister-at-law in England.			
	And see sections 18, 19, and 20.			
	ADMISSION of any person—			
30	To be a member of either of the four Inns of Court in			
	England, or a student of the Society of King's Inns in			
	Dublin - - - - -	25	0	0
	<i>Exemptions.</i>			
35	(1.) Admission of any person who has been previously duly			
	admitted a member of one of the Inns of Court in England,			
	to be a member of any other of the said Inns.			

[37 & 38 Vict.
c. 19. s. 1.][37 & 38 Vict.
c. 19. s. 1.][37 & 38 Vict.
c. 19. s. 1.][37 & 38 Vict.
c. 19. s. 1.]

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£ s. d.

- (2.) Admission of any person who has been previously duly admitted a student of the Society of King's Inns in Dublin, to be a member of any of the Inns of Court in England.

And see sections 18, 19, 20, and 21.

5

[36 & 37 Vict.
c. 66. s. 87.
40 & 41 Vict.
c. 57. s. 78.]

ADMISSION of any person—

- As a solicitor of the Supreme Court in England, or of the Court of Judicature in Ireland - - - -

25 0 0

And see sections 18 and 19.

[36 & 37 Vic.
c. 63.]

ADMISSION in Scotland of any person—

10

- (1.) As a law agent to practise before the Court of Session or as a writer to the signet :

If he has previously paid the sum of 60*l.* for duty upon his articles of clerkship - - - -

25 0 0

If he has been previously duly admitted as a law agent to practise before a sheriff court - - -

30 0 0

In any other case - - - -

85 0 0

- (2.) As a law agent to practise before a sheriff court :

If he has previously paid the sum of 2*s.* 6*d.* for duty on his articles of clerkship - - - -

54 17 6

In any other case - - - -

55 0 0

20

Exemption.

Admission of any person who has been previously duly admitted as a law agent to practise before the Court of Session or as a writer to the signet to act in the other of those capacities.

25

And see sections 18 and 19.

ADMISSION to act as a notary public.

See FACULTY.

ADMISSION of any person—

30

- As a Fellow of the College of Physicians in England, Scotland, or Ireland - - - -

25 0 0

And see sections 18 and 19.

ADMISSION of any person to the degree of doctor of medicine in either of the universities in Scotland - - -

10 0 0

35

And see sections 18 and 19.

ADMISSION in England or Ireland of any person—

- As a burgess, or into any corporation or company, in any city, borough, or town corporate.

In respect of birth, apprenticeship, or marriage, or, in Ireland, in respect of being engaged in any trade, mystery, or handicraft - - - -

1 0 0

Upon any other ground - - - -

3 0 0

40

Exemptions.

(1.) Admission of any person to the freedom of the city of London by redemption.

5 (2.) Admission of any person to the freedom of the company of watermen and lightermen of the River Thames.

[36 Vict. c. 18.
s. 5.]

And *see* sections 1 and 19.

ADMISSION in Scotland of any person—

10 As a burgess, or into any corporation or company, in any burgh - - - - - 0 5 0

Exemption.

15 Admission of a craftsman or other person into any corporation within any royal burgh, burgh of royalty, or burgh of barony incorporated by the magistrates and council of such burgh, provided such craftsman or other person has been previously duly admitted a freeman or burgess of the burgh.

And *see* sections 18 and 19.

AFFIDAVIT and STATUTORY DECLARATION - 0 2 6

20 *Exemptions.*

(1.) Affidavit made for the immediate purpose of being filed, read, or used in any court, or before any judge, master, or officer of any court.

25 (2.) Affidavit or declaration made upon a requisition of the commissioners of any public board of revenue, or any of the officers acting under them, or required by law, and made before a justice of the peace.

30 (3.) Affidavit or declaration which may be required at the Bank of England or the Bank of Ireland to prove the death of any proprietor of any stock transferable there, or to identify the person of any such proprietor, or to remove any other impediment to the transfer of any such stock.

35 (4.) Affidavit or declaration relating to the loss, mutilation, or defacement of any bank note or bank post bill.

(5.) Declaration required to be made pursuant to any Act relating to marriages in order to a marriage without licence.

40 (6.) Declaration forming part of an application for a patent in conformity with the Patents, Designs, and Trade Marks Act, 1883.

[47 & 48 Vict.
c. 62. s. 9.]
46 & 47 Vict.
c. 57.

AGREEMENT or CONTRACT, accompanied with a deposit.
See MORTGAGE, &c., and sections 23 and 86.

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£ s. d.

AGREEMENT for a lease or tack, or for any letting.

See LEASE or TACK, and section 75.

AGREEMENT for sale of property.

See CONVEYANCE ON SALE, and section 59.

5

AGREEMENT or CONTRACT made or entered into pursuant
to the Highway Acts for or relating to the making, main-
taining, or repairing of highways - - - - -

0 0 6

AGREEMENT or any MEMORANDUM of an AGREE-
MENT, made in England or Ireland under hand only, or made
in Scotland without any clause of registration, and not other-
wise specifically charged with any duty, whether the same
be only evidence of a contract, or obligatory upon the parties
from its being a written instrument - - - - -

10

0 0 6

Exemptions.

15

(1.) Agreement or memorandum the matter whereof is not
of the value of 5*l*.

(2.) Agreement or memorandum for the hire of any
labourer, artificer, manufacturer, or menial servant.

(3.) Agreement, letter, or memorandum made for or relating
to the sale of any goods, wares, or merchandise.

20

(4.) Agreement or memorandum made between the master
and mariners of any ship or vessel for wages on any
voyage coastwise from port to port in the United
Kingdom.

25

(5.) Agreement entered into between a landlord and tenant
pursuant to sub-section six of section eight or sub-section
two of section twenty of the Land Law (Ireland) Act,
1881.

And see sections 22 and 23.

30

[45 & 46 Vict.
c. 72. s. 10.]44 & 45 Vict.
c. 49.ALLOTMENT. *See* LETTER OF ALLOTMENT.

ANNUITY, conveyance in consideration of.

See CONVEYANCE ON SALE, and section 56.

purchase of.

See CONVEYANCE ON SALE, and section 60.

35

creation of, by way of security.

See MORTGAGE, &c., and section 87.

instruments relating to, upon any other occasion.

See BOND, COVENANT, &c.

APPOINTMENT of a new trustee, and APPOINTMENT in
execution of a power of any property, or of any use, share, or
interest in any property, by any instrument not being a will -

40

0 10 0

And see section 62.

£ s. d. A.D. 1891.

APPOINTMENT of a gamekeeper.

See DEPUTATION.

APPRAISEMENT or VALUATION of any property, or of

- 5 any interest therein, or of the annual value thereof, or of any dilapidations, or of any repairs wanted, or of the materials and labour used or to be used in any building, or of any artificers work whatsoever.

Where the amount of the appraisement or valuation does

10	not exceed 5 <i>l.</i>	-	-	-	-	-	0	0	3
	Exceeds 5 <i>l.</i> and does not exceed 10 <i>l.</i>	-	-	-	-	-	0	0	6
	" 10 <i>l.</i>	"	20 <i>l.</i>	-	-	-	0	1	0
	" 20 <i>l.</i>	"	30 <i>l.</i>	-	-	-	0	1	6
	" 30 <i>l.</i>	"	40 <i>l.</i>	-	-	-	0	2	0
15	" 40 <i>l.</i>	"	50 <i>l.</i>	-	-	-	0	2	6
	" 50 <i>l.</i>	"	100 <i>l.</i>	-	-	-	0	5	0
	" 100 <i>l.</i>	"	200 <i>l.</i>	-	-	-	0	10	0
	" 200 <i>l.</i>	"	500 <i>l.</i>	-	-	-	0	15	0
	" 500 <i>l.</i>	-	-	-	-	-	1	0	0

20

Exemptions.

- (1.) Appraisement or valuation made for, and for the information of, one party only, and not being in any manner obligatory as between parties either by agreement or operation of law.
- 25 (2.) Appraisement or valuation made in pursuance of the order of any Court of Admiralty, or of any Court of Appeal, from a judgment of any Court of Admiralty.
- (3.) Appraisement or valuation of property of a deceased person made for the information of an executor or other person required to deliver, in England or Ireland, an affidavit, or to record in any commissary court in Scotland an inventory of the estate of such deceased person.
- 30 (4.) Appraisement or valuation of any property made for the purpose of ascertaining the legacy or succession or account duty payable in respect thereof.
- 35

[34 & 35 Vict.
c. 103. s. 26.]

And see section 24.

APPRENTICESHIP, instrument of - - - 0 2 6

[53 & 54 Vict.
c. 8. s. 19.]*Exemptions.*

- 40 (1.) Instrument relating to any poor child apprenticed by or at the sole charge of any parish or township, or by or at the sole charge of any public charity, or pursuant to any Act for the regulation of parish apprentices.

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£ s. d.

- (2.) Instrument of apprenticeship in Ireland, where the value of the premium or consideration does not exceed 10*l*.

And *see* section 25.

5

ARTICLES OF CLERKSHIP whereby any person first becomes bound to serve as a clerk in order to his admission,

[36 & 37 Vict.
c. 66. s. 87.
40 & 41 Vict.
c. 57. s. 78.
36 & 37 Vict.
c. 63.]

- (1.) As a solicitor of the Supreme Court in England or of the Court of Judicature in Ireland - - - 80 0 0
(2.) As a law agent to practise before the Court of Session or as writer to the Signet in Scotland - - - 60 0 0
(3.) As a law agent to practise before a sheriff court in Scotland - - - 0 2 6

10

And *see* sections 26, 27, and 28.

ARTICLES OF CLERKSHIP whereby any person, having been bound by previous duly stamped articles to serve as a clerk in order to his admission in any of the courts aforesaid, and not having completed his service so as to be entitled to such admission, becomes bound afresh for the same purpose.

15

Where the duty upon the previous articles was 2*s*. 6*d*. - 0 2 6 20
In any other case - - - - - 0 10 0

ASSIGNMENT or ASSIGNATION.

By way of security, or of any security. *See* MORTGAGE, &c.Upon a sale, or otherwise. *See* CONVEYANCE.ASSURANCE. *See* POLICY.

25

ATTESTED COPY. *See* COPY.ATTORNEY, LETTER or POWER of. *See* LETTER OFATTORNEY. WARRANT of. *See* WARRANT OF ATTORNEY.

AWARD in England or Ireland, and AWARD or DECREET ARBITRAL in Scotland.

30

In any case in which an amount or value is the matter in dispute—

Where no amount is awarded or the amount or value awarded does not exceed 5*l*. - - - 0 0 3

Where the amount or value awarded—

35

Exceeds 5 <i>l</i> . and does not exceed 10 <i>l</i> .	-	-	-	0	0	6	
„ 10 <i>l</i> .	„	20 <i>l</i> .	-	-	-	0	1 0
„ 20 <i>l</i> .	„	30 <i>l</i> .	-	-	-	0	1 6
„ 30 <i>l</i> .	„	40 <i>l</i> .	-	-	-	0	2 0
„ 40 <i>l</i> .	„	50 <i>l</i> .	-	-	-	0	2 6
„ 50 <i>l</i> .	„	100 <i>l</i> .	-	-	-	0	5 0
„ 100 <i>l</i> .	„	200 <i>l</i> .	-	-	-	0	10 0
„ 200 <i>l</i> .	„	500 <i>l</i> .	-	-	-	0	15 0
„ 500 <i>l</i> .	„	750 <i>l</i> .	-	-	-	1	0 0
„ 750 <i>l</i> .	„	1,000 <i>l</i> .	-	-	-	1	5 0
„ 1,000 <i>l</i> .	-	-	-	-	-	1	15 0

40

45

In any other case - - - - - 1 15 0

BACK BOND or BACK LETTER. *See* MORTGAGE, &c., and sections 23 and 87.

			£	s.	d.	A.D. 1891.
BANK NOTE—						
	For money not exceeding 1 <i>l</i> .	-	0	0	5	
	Exceeding 1 <i>l</i> . and not exceeding 2 <i>l</i> .	-	0	0	10	
5	" 2 <i>l</i> .	" 5 <i>l</i> .	0	1	3	
	" 5 <i>l</i> .	" 10 <i>l</i> .	0	1	9	
	" 10 <i>l</i> .	" 20 <i>l</i> .	0	2	0	
	" 20 <i>l</i> .	" 30 <i>l</i> .	0	3	0	
	" 30 <i>l</i> .	" 50 <i>l</i> .	0	5	0	
10	" 50 <i>l</i> .	" 100 <i>l</i> .	0	8	6	
And see sections 29, 30, and 31.						
BILL OF EXCHANGE—						
	Payable on demand or at sight or on presentation -	-	0	0	1	
And see sections 32, 34, and 38.						
15	BILL OF EXCHANGE of any other kind whatsoever (<i>except a Bank Note</i>) and PROMISSORY NOTE of any kind whatsoever (<i>except a Bank Note</i>)—drawn, or expressed to be payable, or actually paid, or endorsed, or in any manner negotiated in the United Kingdom.					
20	Where the amount or value of the money for which the bill or note is drawn or made does not exceed 5 <i>l</i> .	-	0	0	1	
	Exceeds 5 <i>l</i> . and does not exceed 10 <i>l</i> .	-	0	0	2	
	" 10 <i>l</i> .	" 25 <i>l</i> .	0	0	3	
	" 25 <i>l</i> .	" 50 <i>l</i> .	0	0	6	
25	" 50 <i>l</i> .	" 75 <i>l</i> .	0	0	9	
	" 75 <i>l</i> .	" 100 <i>l</i> .	0	1	0	
	" 100 <i>l</i> .—					
	for every 100 <i>l</i> ., and also for any fractional part of 100 <i>l</i> ., of such amount or value	-	0	1	0	
30	<i>Exemptions.</i>					
	(1.) Bill or note issued by the Bank of England or the Bank of Ireland.					
	(2.) Draft or order drawn by any banker in the United Kingdom upon any other banker in the United Kingdom, not payable to bearer or to order, and used solely for the purpose of settling or clearing any account between such bankers.					
35	(3.) Letter written by a banker in the United Kingdom to any other banker in the United Kingdom, directing the payment of any sum of money, the same not being payable to bearer or to order, and such letter not being sent or delivered to the person to whom payment is to be made, or to any person on his behalf.					
40	(4.) Letter of credit granted in the United Kingdom, authorising drafts to be drawn out of the United Kingdom payable in the United Kingdom.					
45						

[34 & 35 Vict.
c. 74. s. 2.]

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£ s. d.

—	(5.) Draft or order drawn by the Paymaster General on behalf of the Court of Chancery in England or by the Accountant-General of the Supreme Court of Judicature in Ireland.	5
	(6.) Warrant or order for the payment of any annuity granted by the National Debt Commissioners, or for the payment of any dividend or interest on any share in the Government or Parliamentary stocks or funds.	
[35 & 36 Vict. c. 20. s. 7.]	(7.) Bill drawn by any person under the authority of the Admiralty, upon and payable by the Accountant General of the Navy.	10
[57 Geo. 3. c. 41. s. 8.]	(8.) Bill drawn (according to a form prescribed by Her Majesty's orders by any person duly authorised to draw the same) upon and payable out of any public account for any pay or allowance of the army or auxiliary forces or for any other expenditure connected therewith.	15
[45 & 46 Vict. c. 72. s. 9.]	(9.) Draft or order drawn upon any banker in the United Kingdom by an officer of a public department of the State for the payment of money out of a public account.	20
[53 & 54 Vict. c. 8. s. 21.]	(10.) Bill drawn in the United Kingdom for the sole purpose of remitting money to be placed to any account of public revenue.	
[52 & 53 Vict. c. 42. s. 16.]	(11.) Coupon or warrant for interest attached to and issued with any security, or with an agreement or memorandum for the renewal or extension of time for payment of a security. And <i>see</i> sections 32, 33, 35, 36, 37, 38, and 39.	25
BILL OF LADING of or for any goods, merchandise, or effects to be exported or carried coastwise - - - - -		0 0 6
And <i>see</i> section 40.		30
BILL OF SALE—		
Absolute. <i>See</i> CONVEYANCE ON SALE.		
By way of security. <i>See</i> MORTGAGE, &c.		
And <i>see</i> section 41.		
BOND for securing the payment or repayment of money or the transfer or retransfer of stock.		35
<i>See</i> MORTGAGE, &c. AND MARKETABLE SECURITY.		
BOND in relation to any annuity upon the original creation and sale thereof.		
<i>See</i> CONVEYANCE ON SALE, and section 60.		40
BOND, COVENANT, or INSTRUMENT of any kind whatsoever.		
(1.) Being the only or principal or primary security for any annuity (<i>except upon the original creation thereof by way of sale or security, and except a superannuation annuity</i>), or for any sum or sums of money at stated periods, not being interest for any principal sum secured by a duly stamped instrument, nor rent reserved by a lease or tack.		45

£ s. d. A.D. 1891.

5	For a definite and certain period, so that the total amount to be ultimately payable can be ascertained.	{ The same ad valorem duty as a bond or covenant for such total amount.
	For the term of life or any other indefinite period.	
10	For every 5 <i>l.</i> , and also for any fractional part of 5 <i>l.</i> , of the annuity or sum periodically payable! -	0 2 6
	(2.) Being a collateral or auxiliary or additional or substituted security for any of the above-mentioned purposes where the principal or primary instrument is duly stamped.	
15	Where the total amount to be ultimately payable can be ascertained - - - - -	{ The same ad valorem duty as a bond or covenant of the same kind for such total amount.
20	In any other case :	
	For every 5 <i>l.</i> , and also for any fractional part of 5 <i>l.</i> , of the annuity or sum periodically payable - -	0 0 6
25	(3.) Being a grant or contract for payment of a superannuation annuity, that is to say a deferred life annuity granted or secured to any person in consideration of annual premiums payable until he attains a specified age and so as to commence on his attaining that age.	[45 & 46 Vict. c. 72. s. 8.]
30	For every 5 <i>l.</i> and also for any fractional part of 5 <i>l.</i> of the annuity - - - - -	0 0 6
	BOND given pursuant to the directions of any Act, or of the Commissioners or the Commissioners of Customs, or any of their officers, for or in respect of any of the duties of excise or customs, or for preventing frauds or evasions thereof, or for any other matter or thing relating thereto.	
35	Where the penalty of the bond does not exceed 150 <i>l.</i> -	{ The same ad valorem duty as a bond for the amount of the penalty.
40	In any other case - - - - -	0 5 0

Exemption.

45 Bond given as aforesaid upon, or in relation to, the receiving or obtaining, or for entitling any person to receive or obtain, any drawback of any duty of excise or customs, for or in respect of any goods, wares, or merchandise exported or shipped to be exported from the United Kingdom to any parts beyond the seas, or upon

50 or in relation to the obtaining of any debenture or certificate for entitling any person to receive any such drawback as aforesaid.

And see section 42.

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£ s. d.

BOND on obtaining letters of administration in England or Ireland, or a confirmation of testament in Scotland - -

0 5 0

Exemptions.

(1.) Bond given by the widow, child, father, mother, brother or sister, of any common seaman, marine or soldier, dying in the service of Her Majesty.

5

(2.) Bond given by any person where the estate to be administered does not exceed 100*l.* in value.

BOND of any kind whatsoever not specifically charged with any duty :

10

Where the amount limited to be recoverable does not exceed 300*l.* - - - - -

The same ad
valorem duty
as a bond for
the amount
limited.

15

In any other case - - - - -

0 10 0

BOND, accompanied with a deposit of title deeds, for making a mortgage, wadset, or other security on any estate or property therein comprised.

See MORTGAGE, &c., and section 86

20

BOND, DECLARATION, or other DEED or WRITING for making redeemable any disposition, assignation, or tack, apparently absolute, but intended only as a security.

See MORTGAGE, &c., and sections 23 and 86.

CERTIFICATE to be taken out yearly—

25

(1.) By every person admitted or inrolled in England or Ireland as a solicitor, or in Scotland as a law agent or writer to the Signet, or in any part of the United Kingdom as a notary public.

(2.) By every other legally qualified person who carries on business in England or Ireland as a conveyancer, special pleader, or draftsman in equity, and is obliged by law to take out such a certificate.

30

If such person practises or carries on his business

If he has been admitted or inrolled, or has carried on business, for three years or upwards.

If he has not been so long admitted or inrolled, or has not so long carried on business.

35

40

In England, within ten miles from the General Post Office in the city of London - -

In Scotland, within the city or shire of Edinburgh - -

9 0 0

4 10 0

In Ireland, in the city of Dublin, or within three miles therefrom - - - -

45

In England, Scotland, or Ireland, beyond the above-mentioned limits - -

6 0 0

3 0 0

And see sections 43, 44, 45, 46, 47, and 48.

£ s. d. A.D. 1891.

CERTIFICATE of any goods, wares, or merchandise, having been duly entered inwards, which shall be entered outwards for exportation at the port of importation, or be removed from thence to any other port for the more convenient exportation thereof, where such certificate is issued for enabling a person to obtain a debenture or certificate entitling him to receive a drawback of any duty of customs - - - 0 4 0

10 CHARTER of resignation, or of confirmation, or of novodamus, or upon apprising, or upon a decret of adjudication, or sale of any lands, or other heritable subjects in Scotland - - - 0 5 0

CHARTER PARTY - - - - - 0 0 6
And see sections 49, 50, and 51.

CLARE CONSTAT. See PRECEPT AND WRIT.

15 COLONIAL SECURITY. See MARKETABLE SECURITY AND SECTION 82.

COMMISSION:

(1.) To any officer in the army, or in the corps of Royal Marines - - - - - 1 10 0
20 (2.) To any officer in the navy - - - - - 0 5 0

Exemption.

Commission to any officer of militia, yeomanry, or volunteers.

COMMISSION OF LUNACY - - - - - 0 5 0

25 COMMISSION to act as a notary public in Scotland. See FACULTY.

COMMISSION in the nature of a power of attorney in Scotland. See LETTER OR POWER OF ATTORNEY.

30 CONDITIONAL SURRENDER of any copyhold or customary estate by way of mortgage.
See MORTGAGE, &c., and sections 86 and 87.

CONGÉ D'ÉLIRE. See GRANT.

CONSTAT of Letters Patent. See EXEMPLIFICATION.

CONTRACT. See AGREEMENT.

35 CONTRACT NOTE for or relating to the sale or purchase of any stock or marketable security—
Of the value of 5*l.* and under the value of 100*l.* - - - 0 0 1
„ 100*l.* or upwards - - - - - 0 0 6
And see sections 52 and 53.

[51 & 52 Vict.
c. 8. s. 16.]

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£ s. d.

[37 & 38 Vict.
c. 26. s. 2.
40 & 41 Vict.
c. 59. s. 2.]

CONVEYANCE or TRANSFER, whether on sale or otherwise,—

- (1.) Of any stock of the Bank of England - - - 0 7 9
 (2.) Of any stock of the Government of Canada inscribed in books kept in the United Kingdom, or of any Colonial stock to which the Colonial Stock Act, 1877, applies— 5
 For every 100*l.*, and also for any fractional part of 100*l.*, of the nominal amount of stock transferred - 0 2 6
 And see section 62. 10

[50 & 51 Vict.
c. 15. s. 7.]

CONVEYANCE or TRANSFER on sale,

Of any property (*except such stock as aforesaid*),

Where the amount or value of the consideration for the sale does not exceed 5*l.* - - - - - 0 0 6

Exceeds 5 <i>l.</i> , and does not exceed 10 <i>l.</i>	-	-	-	-	-	0	1	0	15
„ 10 <i>l.</i>	„	15 <i>l.</i>	-	-	-	0	1	6	
„ 15 <i>l.</i>	„	20 <i>l.</i>	-	-	-	0	2	0	
„ 20 <i>l.</i>	„	25 <i>l.</i>	-	-	-	0	2	6	
„ 25 <i>l.</i>	„	50 <i>l.</i>	-	-	-	0	5	0	
„ 50 <i>l.</i>	„	75 <i>l.</i>	-	-	-	0	7	6	20
„ 75 <i>l.</i>	„	100 <i>l.</i>	-	-	-	0	10	0	
„ 100 <i>l.</i>	„	125 <i>l.</i>	-	-	-	0	12	6	
„ 125 <i>l.</i>	„	150 <i>l.</i>	-	-	-	0	15	0	
„ 150 <i>l.</i>	„	175 <i>l.</i>	-	-	-	0	17	6	
„ 175 <i>l.</i>	„	200 <i>l.</i>	-	-	-	1	0	0	25
„ 200 <i>l.</i>	„	225 <i>l.</i>	-	-	-	1	2	6	
„ 225 <i>l.</i>	„	250 <i>l.</i>	-	-	-	1	5	0	
„ 250 <i>l.</i>	„	275 <i>l.</i>	-	-	-	1	7	6	
„ 275 <i>l.</i>	„	300 <i>l.</i>	-	-	-	1	10	0	
„ 300 <i>l.</i>									30

For every 50*l.*, and also for any fractional part of 50*l.*, of such amount or value - - - - - 0 5 0

And see sections 54, 55, 56, 57, 58, 59, 60, and 61.

CONVEYANCE or TRANSFER by way of security of any property (*except such stock as aforesaid*), or of any security. 35

See MORTGAGE, &c. AND MARKETABLE SECURITY.

CONVEYANCE or TRANSFER of any kind not herein before described - - - - - 0 10 0

And see section 62.

COPY or EXTRACT (*attested or in any manner authenticated*) of or from— 40

- (1.) An instrument chargeable with any duty.
 (2.) An original will, testament, or codicil.
 (3.) The probate or probate copy of a will or codicil.
 (4.) Any letters of administration or any confirmation of a testament. 45

£ s. d. A.D. 1891.

(5.) Any public register (*except any register of births, baptisms, marriages, deaths, or burials*).

(6.) The books, rolls, or records of any court.

5	In the case of an instrument chargeable with duty	{	The same duty
	not amounting to one shilling	- - -	as such
	In any other case	- - -	instrument.
			0 1 0

Exemptions.

- 10 (1.) Copy or extract of or from any law proceeding.
 (2.) Copy or extract in Scotland of or from the commission of any person as a delegate or representative to the convention of royal burghs or the general assembly or any presbytery or church court.

15 And *see* section 63.

COPY or EXTRACT (*certified*) of or from any register of births, baptisms, marriages, deaths, or burials - - - 0 0 1

Exemptions.

- 20 (1.) Copy or extract furnished by any clergyman, registrar, or other official person pursuant to and for the purposes of any Act, or furnished to any general or superintending registrar under any general regulation.
 (2.) Copy or extract for which the person giving the same is not entitled to any fee or reward.

25 And *see* section 64.

COPYHOLD and CUSTOMARY ESTATES—Instruments relating thereto.

Upon a sale thereof. *See* CONVEYANCE ON SALE.

Upon a mortgage thereof. *See* MORTGAGE, &c.

30 Upon a demise thereof. *See* LEASE OR TACK.

Upon any other occasion.

Surrender or grant made out of court, or the memorandum thereof,

and copy of court roll of any surrender or grant made in court - - - - -

35 0 10 0

And *see* sections 65, 66, 67, and 68.

COST BOOK MINES. *See* TRANSFER.

COUNTERPART. *See* DUPLICATE.

COVENANT for securing the payment or repayment of money, or the transfer or retransfer of stock,

40 *See* MORTGAGE, &c.

COVENANT in relation to any annuity upon the original creation and sale thereof.

See CONVEYANCE ON SALE, and section 60.

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COVENANT in relation to any annuity (*except upon the original creation and sale thereof*) or to other periodical payments.

See BOND, COVENANT, &c.

5

COVENANT. Any separate deed of covenant (*not being an instrument chargeable with ad valorem duty as a conveyance on sale or mortgage*) made on the sale or mortgage of any property, and relating solely to the conveyance or enjoyment of, or the title to, the property sold or mortgaged, or to the production of the muniments of title relating thereto, or to all or any of the matters aforesaid.

10

Where the ad valorem duty in respect of the consideration	{ A duty equal to the amount of such ad valorem duty.	15
or mortgage money does not exceed 10s. - - -		
In any other case - - - - -	0 10 0	

CUSTOMARY ESTATES. See COPYHOLD.

DEBENTURE for securing the payment or repayment of money or the transfer or retransfer of stock.

20

See MORTGAGE, &c. AND MARKETABLE SECURITY.

DEBENTURE or CERTIFICATE for entitling any person to receive any allowance by way of drawback or otherwise payable out of the revenue of customs or excise, for or in respect of any goods, wares, or merchandise exported or shipped to be exported from the United Kingdom to any part beyond the sea.

25

Where the allowance to be received does not exceed 10l. - - - - -	0 1 0	
Exceeds 10l. and does not exceed 50l. - - - - -	0 2 6	30
Exceeds 50l. - - - - -	0 5 0	

DECLARATION of any use or trust of or concerning any property by any writing, not being a will, or an instrument chargeable with ad valorem duty as a settlement - - -

0 10 0

DECLARATION (*Statutory*). See AFFIDAVIT.

35

DECREET ARBITRAL See AWARD.

DEED whereby any real burden is declared or created on lands or heritable subjects in Scotland.

See MORTGAGE, &c., and section 86.

DEED containing an obligation to infeft any person in heritable subjects in Scotland, under a clause of reversion, as a security for money.

40

See MORTGAGE, &c., and section 86.

£ s. d. A.D. 1891.

DEED containing an obligation to infeft or seize in an annuity to be uplifted out of heritable subjects in Scotland.

See BOND, COVENANT, &c.

5 DEED of any kind whatsoever, not described in this schedule - 0 10 0

DEFEAZANCE. Instrument of defeazance of any conveyance, disposition, assignation, or tack, apparently absolute, but intended only as a security for money or stock

See MORTGAGE, &c., and section 86.

10 In respect of marketable securities under hand only, *see* AGREEMENT, and section 23.

DELIVERY ORDER - - - - - 0 0 1

And *see* sections 69, 70, and 71.

DEPOSIT of title deeds. *See* MORTGAGE, &c., and section 86.

15 DEPUTATION or APPOINTMENT of a gamekeeper - - 0 10 0

DISPENSATION. *See* FACULTY.

DISPOSITION of heritable property in Scotland to singular successors or purchasers.

See CONVEYANCE ON SALE.

20 DISPOSITION of heritable property in Scotland to a purchaser, containing a clause declaring all or any part of the purchase money a real burden upon, or affecting, the heritable property thereby disposed, or any part thereof.

See CONVEYANCE ON SALE, MORTGAGE, &c., and section 86.

25 DISPOSITION in Scotland, containing constitution of feu or ground annual right. *See* CONVEYANCE ON SALE, and section 56.

DISPOSITION in security in Scotland. *See* MORTGAGE, &c.

DISPOSITION of any wadset, heritable bond, &c.. *See* MORT-

30 GAGE, &c.

DISPOSITION in Scotland of any property or of any right or interest therein not described in this schedule - 0 10 0

DOCK WARRANT. *See* WARRANT FOR GOODS.

DOCKET made on passing any instrument under the Great

35 Seal of the United Kingdom - - - - - 0 2 0

DRAFT for money. *See* BILL OF EXCHANGE.

DUPLICATE or COUNTERPART of any instrument chargeable with any duty.

40	Where such duty does not amount to 5 <i>s</i> .	- - - - -	{	The same duty as the original instrument.
	In any other case	- - - - -	-	0 5 0

And *see* section 72.

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£ s. d.

EIK to a reversion. *See* MORTGAGE, &c., and section 89.

EXCHANGE or EXCAMBION—Instruments effecting.

In the case specified in section 73 *see* that section.

In any other case - - - - - 0 10 0 5

EXEMPLIFICATION or CONSTAT, under the Great Seal of the United Kingdom of Great Britain and Ireland of any letters patent or grant made or to be made by Her Majesty, or by any of her royal predecessors of any honour, dignity, promotion, franchise, liberty, or privilege, or of any lands, office, or other thing whatsoever - - - - - 10

5 0 0

EXEMPLIFICATION under the seal of any court in England or Ireland of any record or proceeding therein - - - - - 3 0 0

EXTRACT. *See* COPY or EXTRACT.

FACTORY, in the nature of a letter or power of attorney in Scotland. 15

See LETTER or POWER of ATTORNEY.

FACULTY, LICENCE, COMMISSION, or DISPENSATION for admitting or authorising any person to act as a notary public: 20

In England - - - - - 30 0 0

In Scotland or Ireland - - - - - 20 0 0

FACULTY or DISPENSATION of any other kind:

In England - - - - - 30 0 0

In Ireland - - - - - 25 0 0 25

FEU CONTRACT in Scotland. *See* CONVEYANCE ON SALE, and section 56.FOREIGN SECURITY. *See* MARKETABLE SECURITY AND SECTION 8

FURTHER CHARGE or FURTHER SECURITY. *See* 30

MORTGAGE, &c., and section 86.

GRANT or LETTERS PATENT under the Great Seal of the United Kingdom of Great Britain and Ireland, or of the Great Seal of Ireland, or the Seal of the Duchy or County Palatine of Lancaster, or under the Seal kept and used in Scotland in place of the Great Seal formerly used there: 35

(1.) Of the honour or dignity of a duke - - - - - 350 0 0

" " of a marquis - - - - - 300 0 0

" " of an earl - - - - - 250 0 0

" " of a viscount - - - - - 200 0 0 40

" " of a baron - - - - - 150 0 0

" " of a baronet - - - - - 100 0 0

£ s. d. A.D. 1891.

	(2.) Of a congé d'élire to any dean and chapter for the election of an archbishop or bishop - - - - -	}	30 0 0
5	(3.) Of the Royal Assent to, or signification of, the election made by any dean and chapter, or of the nomination and presentation by Her Majesty, in default of such election of any person to be an archbishop or bishop - - - - -		
10	(4.) Of or for the restitution of the temporalities to any archbishop or bishop - - - - -		
	(5.) Of any other honour, dignity, or promotion whatsoever		
	(6.) Of any franchise, liberty, or privilege to any person or body politic or corporate - - - - -		

And see section 74.

15	GRANT or WARRANT OF PRECEDENCE to take rank among nobility, under the sign manual of Her Majesty - - - - -	100 0 0
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GRANT or LICENCE under the sign manual of Her Majesty to take and use a surname and arms, or a surname only.

	In compliance with the injunctions of any will or settlement - - - - -	50 0 0
20	Upon any voluntary application - - - - -	10 0 0

	GRANT of arms or armorial ensigns only, under the sign manual of Her Majesty, or by any of the Kings of Arms of England, Scotland, or Ireland - - - - -	10 0 0
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25	GRANT of copyhold or customary estates. See CONVEYANCE— COPYHOLD.	
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	GRANT of the custody of the person or estate of a lunatic - - - - -	2 0 0
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HERITABLE BOND. See MORTGAGE, &c., and section 86.

INSURANCE. See POLICY.

LEASE or TACK—

30	(1.) For any definite term not exceeding a year : [s. 98.]	
	Of any dwelling-house or part of a dwelling-house at a rent not exceeding the rate of 10% per annum - - - - -	0 0 1

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£ s. d.

(2.) For any definite term less than a year:—

(a.) Of any furnished dwelling-house or apartments where
the rent for such term exceeds 25*l*. - - - 0 2 6

(b.) Of any lands, tenements, or heritable subjects except
or otherwise than as aforesaid - - - { The same duty as a lease for a year at the rent reserved for the definite term. 5

(3.) For any other definite term or for any indefinite term: 10

Of any lands, tenements, or heritable subjects—

Where the consideration, or any part of the consideration,
moving either to the lessor or to any other person,
consists of any money, stock, or security:

In respect of such consideration - - - { The same duty as a conveyance on a sale for the same consideration. 15

Where the consideration or any part of the consideration
is any rent: 20

In respect of such consideration:

If the rent, whether reserved as a yearly rent or
otherwise, is at a rate or average rate:

	If the term does not exceed 35 years, or is indefinite.	If the term exceeds 35 years, but does not exceed 100 years.	If the term exceeds 100 years.	25
Not exceeding 5 <i>l</i> . per annum	£ s. d. 0 0 6	£ s. d. 0 3 0	£ s. d. 0 6 0	
Exceeding—				30
5 <i>l</i> . and not exceeding 10 <i>l</i> .	0 1 0	6 0	0 12 0	
10 <i>l</i> . „ „ 15 <i>l</i> .	0 1 6	0 9 0	0 18 0	
15 <i>l</i> . „ „ 20 <i>l</i> .	0 2 0	0 12 0	1 4 0	
20 <i>l</i> . „ „ 25 <i>l</i> .	0 2 6	0 15 0	1 10 0	
25 <i>l</i> . „ „ 50 <i>l</i> .	0 5 0	1 10 0	3 0 0	35
50 <i>l</i> . „ „ 75 <i>l</i> .	0 7 6	2 5 0	4 10 0	
75 <i>l</i> . „ „ 100 <i>l</i> .	0 10 0	3 0 0	6 0 0	
100 <i>l</i> .				
For every full sum of 50 <i>l</i> , and also for any fractional part of 50 <i>l</i> . thereof -	0 5 0	1 10 0	3 0 0	40

(4.) Of any other kind whatsoever not herein-before described - 0 10 0
And see sections 75, 76, 77, and 78,

£ s. d. A.D. 1891.

LETTER OF ALLOTMENT and LETTER of RENUNCIATION, or any other document having the effect of a letter of allotment :

5	(1.) Of any share of any company or proposed company -	
	(2.) In respect of any loan raised, or proposed to be raised, by any company or proposed company, or by any municipal body or corporation - - - - -	
10	(3.) Issued or delivered in the United Kingdom, of any share of any foreign or colonial company or proposed company, or in respect of any loan raised or proposed to be raised by or on behalf of any foreign or colonial state, government, municipal body, corporation, or company - - - - -	0 0 1

15 And SCRIP CERTIFICATE, SCRIP, or other document :

	(1.) Entitling any person to become the proprietor of any share of any company or proposed company - - - - -	
20	(2.) Issued or delivered in the United Kingdom, and entitling any person to become the proprietor of any share of any foreign or colonial company or proposed company - - - - -	
	(3.) Denoting, or intended to denote, the right of any person as a subscriber in respect of any loan raised or proposed to be raised by any company or proposed company, or by any municipal body or corporation - - - - -	0 0 1
25	(4.) Issued or delivered in the United Kingdom, and denoting, or intended to denote, the right of any person as a subscriber in respect of any loan raised or proposed to be raised by or on behalf of any foreign or colonial state, government, municipal body, corporation, or company - - - - -	
30		

And see section 79.

LETTER OR POWER OF ATTORNEY, and COMMISSION, FACTORY, MANDATE, or other instrument in the nature thereof :

35	(1.) For the sole purpose of appointing or authorising a proxy to vote at any one meeting at which votes may be given by proxy, whether the number of persons named in such instrument be one or more - - - - -	
	(2.) By any petty officer, seaman, marine, or soldier serving as a marine, or his representatives, for receiving prize money or wages - - - - -	0 0 1
40	(3.) For the receipt of the dividends or interest of any stock : Where made for the receipt of one payment only.	0 1 0
45	In any other case - - - - -	0 5 0

[34 Vict. c. 4.
s. 4.]

[304.]

I

A.D. 1891.

£ s. d.

(4) For the receipt of any sum of money, or any bill of exchange or promissory note for any sum of money, not exceeding 20*l*, or any periodical payments not exceeding the annual sum of 10*l*. (not being interest before charged)

0 5 0 5

(5.) For the sale, transfer, or acceptance of any of the Government or Parliamentary stocks or funds:

Where the value of the stocks or funds does not exceed 20*l* - - - - -

0 5 0

In any other case - - - - -

0 10 0 10

(6.) Of any kind whatsoever not herein-before described - - -

0 10 0

Exemptions.

(1.) Letter or power of attorney for the receipt of dividends of any definite and certain share of the Government or Parliamentary stocks or funds producing a yearly dividend less than 3*l*.

15

(2.) Letter or power of attorney or proxy filed in the Probate Division of the High Court of Justice in England or Ireland, or in any ecclesiastical court.

20

(3.) Order, request, or direction under hand only from the proprietor of any stock to any company or to any officer of any company or to any banker to pay the dividends or interest arising from the stock to any person therein named.

And see sections 80 and 81.

LETTERS OF MARQUE AND REPRISAL - - -

5 0 0 25

LETTERS PATENT. See GRANT.

LETTER OF REVERSION in Scotland. See MORTGAGE, &c., and section 86.

LICENCE for Marriage.

Special—

30

In England or Ireland - - - - -

5 0 0

Not special—

In England - - - - -

0 10 0

LICENCE under the seal of any archbishop, bishop, chancellor, or other ordinary, or by any ecclesiastical court in England or Ireland, or by any presbytery or other ecclesiastical power in Scotland:

35

(1.) To hold the office of lecturer, reader, chaplain, church clerk, chapel clerk, parish clerk, or sexton - - -

(2.) For licensing a building for the performance of divine service within an ecclesiastical district formed under the provisions of the New Parishes Acts - - -

0 10 0

(3.) For licensing any chapel for the solemnization of marriages therein, pursuant to the provisions of the Act 6 & 7 Will. 4. c. 85 - - -

45

(4.) For any other purpose - - - - -

2 0 0

£ s. d. A.D. 1891.

Exemptions.

- 5 (1.) Licence granted to any spiritual person to perform divine service in any building approved by the archbishop or bishop in lieu of a church or chapel whilst the same is under repair or is rebuilding, or in any building so approved for the convenience of the inhabitants of a parish resident at a distance from a church or consecrated chapel.
- 10 (2.) Licence to hold a perpetual curacy.
- (3.) Licence to a stipendiary curate, wherein the annual amount of the stipend is specified.
- 15 (4.) Licence for the purpose of authorising or enabling any person to preach or exercise any other spiritual function, not being a licence to hold the office of lecturer, reader, or chaplain, and there being no salary or emolument for or attached to the exercise of the function for which such licence is granted.
- 20 (5.) Licence by any ecclesiastical authority for licensing or authorising any matter relating to a consecrated building or ground, or anything to be constructed, set up, taken down, or altered therein, or to be removed therefrom.

[41 & 42 Vict.
c. 15. s. 27.]LICENCE to act as a notary public. *See* FACULTY.LICENCE to use surname or arms. *See* GRANT.

MARKETABLE SECURITY and FOREIGN or COLO-

25 NIAL SHARE CERTIFICATE.

- (1.) Marketable security (a) being a colonial security or (b) being a security not transferable by delivery or (c) being a security transferable by delivery and bearing date or signed or offered for subscription before or on the
- 30 sixth day of August one thousand eight hundred and eighty-five—

35 For or in respect of the money thereby secured

- { The same ad
valorem duty
according to
the nature of
the security
as upon a
mortgage.

- 40 (2.) TRANSFER, ASSIGNMENT, DISPOSITION, or ASSIGNATION of a marketable security of any description—

Upon a sale thereof—*see* conveyance or transfer on sale.Upon a mortgage thereof—*see* mortgage of stock or marketable security.

In any other case than a sale or mortgage

- - 0 10 0

[304.]

I 2

[51 & 52 Vict.
c. 38. s. 13.]

A.D. 1891.

[48 & 49 Vict.
c. 51, s. 21.]

£ s. d.

- (3.) Marketable security (except a colonial security) being a security transferable by delivery and bearing date or signed or offered for subscription after the sixth day of August one thousand eight hundred and eighty-five— 5

For every 10*l*. and also for any fractional part of 10*l*.
of the money thereby secured - - - - - 0 1 0

- (4.) Marketable security (except a colonial security) being such security as last aforesaid given in substitution for a like security duly stamped in conformity with the law in force at the time when it became subject to duty— 10

For every 20*l*., and also for any fractional part of 20*l*.
of the money thereby secured - - - - - 0 0 6

[51 & 52 Vict.
c. 8, s. 12.
50 & 51 Vict.
c. 8, s. 18.]

- (5.) Marketable security transferable by delivery whatever may be the date thereof, and wherever it may have been made or issued, or the interest may be payable. 15

On the occasion of the first transfer thereof by delivery in the United Kingdom, and on the occasion of the first transfer thereof by delivery in the United Kingdom in any year after the year in which such first transfer by delivery shall happen— 20

Where the amount secured does not exceed twenty-five pounds - - - - - 0 0 3

Exceeds twenty-five pounds and does not exceed fifty pounds - - - - - 0 0 6 25

Exceeds fifty pounds, for every fifty pounds and any fractional part of fifty pounds of such amount - 0 0 6

Exemption.

Any security, duly stamped with the duty of one shilling for every ten pounds, and also for any fractional part of ten pounds of the money thereby secured, or duly stamped as a substituted security for any security so stamped where such substituted security bears an impressed stamp denoting that the security for which it was substituted was so duly stamped. 30

[51 & 52 Vict.
c. 8, s. 12.]

- (6.) Foreign or Colonial share certificate. 35

On the occasion of the first delivery thereof in the United Kingdom, and on the occasion of the first delivery thereof in the United Kingdom in any year after the year in which such first delivery shall happen— 40

Where the nominal amount in money of the stock or debenture stock or funded debt does not exceed twenty-five pounds - - - - - 0 0 3

		£	s.	d.	A.D. 1891.
	Exceeds twenty-five pounds and does not exceed fifty pounds	-	-	-	0 0 6
5	Exceeds fifty pounds, for every fifty pounds and any fractional part of fifty pounds of such amount	-	-	-	0 0 6
	And see sections 82, 83, 84, and 85.				
	MARRIAGE LICENCE. See LICENCE.				
	MARRIAGE SETTLEMENT. See SETTLEMENT.				
10	MEMORIAL to be registered pursuant to any Act for the time being in force relating to the public registering of deeds in England or Ireland :				
	Where the instrument registered is chargeable with any duty not amounting to 2s. 6d.	-	-	-	The same duty as the registered instrument.
	In any other case	-	-	-	
					0 2 6
15	MORTGAGE, BOND, DEBENTURE, COVENANT (except a marketable security otherwise specially charged with duty), and WARRANT OF ATTORNEY to confess and enter up judgment.				
20	(1.) Being the only or principal or primary security (other than an equitable mortgage) for the payment or repayment of money—				[46 & 47 Vict. c. 55. s. 15.]
	Not exceeding 10 <i>l</i> .	-	-	-	0 0 3
	Exceeding 10 <i>l</i> . and not exceeding 25 <i>l</i> .	-	-	-	0 0 8
	25 <i>l</i> .	50 <i>l</i> .	-	-	0 1 3
25	50 <i>l</i> .	100 <i>l</i> .	-	-	0 2 6
	100 <i>l</i> .	150 <i>l</i> .	-	-	0 3 9
	150 <i>l</i> .	200 <i>l</i> .	-	-	0 5 0
	200 <i>l</i> .	250 <i>l</i> .	-	-	0 6 3
	250 <i>l</i> .	300 <i>l</i> .	-	-	0 7 6
30	300 <i>l</i> .				
	For every 100 <i>l</i> ., and also for any fractional part of 100 <i>l</i> ., of the amount secured	-	-	-	0 2 6
35	(2.) Being a collateral, or auxiliary, or additional, or substituted security (other than an equitable mortgage), or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped :				
	For every 100 <i>l</i> ., and also for any fractional part of 100 <i>l</i> ., of the amount secured	-	-	-	0 0 6
40	(3.) Being an equitable mortgage :				[51 & 52 Vict. c. 8. s. 15.]
	For every 100 <i>l</i> ., and any fractional part of 100 <i>l</i> ., of the amount secured	-	-	-	0 1 0
45	(4.) TRANSFER, ASSIGNMENT, DISPOSITION, or ASSIGNATION of any mortgage, bond, debenture, or covenant (except a marketable security), or of any money or stock secured by any such instrument, or by any warrant of attorney to enter up judgment, or by any judgment :				

A.D. 1891.

	£	s.	d.
For every 100 <i>l.</i> , and also for any fractional part of 100 <i>l.</i> of the amount transferred, assigned, or disposed	0	0	6
And also where any further money is added to the money already secured	The same duty as a principal security for such further money.		
(5.) RECONVEYANCE, RELEASE, DISCHARGE, SURRENDER, RESURRENDER, WARRANT TO VACATE, or RENUNCIATION of any such security as aforesaid, or of the benefit thereof, or of the money thereby secured:			10
For every 100 <i>l.</i> , and also for any fractional part of 100 <i>l.</i> of the total amount or value of the money at any time secured	0	0	6 15
And see sections 86, 87, 88, and 89.			
MORTGAGE OF STOCK or Marketable Security—			
Under hand only. See AGREEMENT, and section 23.			
By deed. See MORTGAGE, and section 86.			
MUTUAL DISPOSITION or Conveyance in Scotland. See EXCHANGE or EXCAMBION.			20
NOTARIAL ACT of any kind whatsoever (except a protest of a bill of exchange or promissory note or any notarial instrument to be expedited and recorded in any register of sasines)	0	1	0 25
And see PROTEST, SEISIN, and section 90.			
ORDER for the payment of money. See BILL OF EXCHANGE.			
PARTITION or DIVISION—Instruments effecting.			
In the case specified in section 73, see that section.			
In any other case	0	10	0 30
PASSPORT	0	0	6
POLICY OF SEA INSURANCE—			
(1.) Where the premium or consideration does not exceed the rate of 2 <i>s.</i> 6 <i>d.</i> per centum of the sum insured	0	0	1
(2.) In any other case—			35
(a.) For or upon any voyage—			
In respect of every full sum of 100 <i>l.</i> and also any fractional part of 100 <i>l.</i> thereby insured	0	0	3
(b.) For time—			
In respect of every full sum of 100 <i>l.</i> , and also any fractional part of 100 <i>l.</i> thereby insured—			40
Where the insurance shall be made for any time not exceeding six months	0	0	3
Where the insurance shall be made for any time exceeding six months and not exceeding twelve months	0	0	6 45
And see sections 91, 92, 93, 94, 95, 96, and 97.			

[54 Vict.
c. 23.
50 & 51 Vict.
c. 15, s. 5.]

£ s. d. A.D. 1891.

POLICY OF LIFE INSURANCE—

	Where the sum insured does not exceed 10 <i>l</i> .	-	-	0	0	1
	Exceeds 10 <i>l</i> . but does not exceed 25 <i>l</i> .	-	-	0	0	3
5	Exceeds 25 <i>l</i> . but does not exceed 500 <i>l</i> .:					
	For every full sum of 50 <i>l</i> ., and also for any fractional part of 50 <i>l</i> ., of the amount insured	-	-	0	0	6
	Exceeds 500 <i>l</i> . but does not exceed 1 000 <i>l</i> .:					
10	For every full sum of 100 <i>l</i> ., and also for any fractional part of 100 <i>l</i> ., of the amount insured	-	-	0	1	0
	Exceeds 1,000 <i>l</i> .:					
	For every full sum of 1,000 <i>l</i> ., and also for any fractional part of 1,000 <i>l</i> ., of the amount insured	-	-	0	10	0
	And see sections 91, 98, and 100.					
15	POLICY OF INSURANCE AGAINST ACCIDENT and POLICY of insurance for any payment agreed to be made during the sickness of any person, or his incapacity from personal injury, or by way of indemnity against loss or damage of or to any property	-	-	0	0	1
20	And see sections 91, 98, 99, and 100.					

POWER OF ATTORNEY. See LETTER OF ATTORNEY.

PRECEPT OF CLARE CONSTAT to give seisin of lands or other heritable subjects in Scotland - - - - 0 5 0

PROCURATION, deed, or other instrument of - - - - 0 10 0

25 PROMISSORY NOTE. See BANK NOTE, BILL OF EXCHANGE.

PROTEST of any bill of exchange or promissory note :

Where the duty on the bill or note does not exceed 1 <i>s</i> .	-	{ The same duty as the bill or note.
In any other case - - - - -	-	0 1 0
And see section 90.		

30 PROXY. See LETTER OR POWER OF ATTORNEY.

RECEIPT given for, or upon the payment of, money amounting to 2*l*. or upwards - - - - - 0 0 1

Exemptions.

- 35 (1.) Receipt given for money deposited in any bank, or with any banker, to be accounted for and expressed to be received of the person to whom the same is to be accounted for.

A.D. 1891.

£ s. d.

[45 & 46 Vict.
c. 72. s. 9.]

- (2.) Acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment.
- (3.) Receipt given for or upon the payment of any parliamentary taxes or duties, or of money to or for the use of Her Majesty. 5
- (4.) Receipt given by an officer of a public department of the State for money paid by way of imprest or advance, or in adjustment of an account, where he derives no personal benefit therefrom. 10
- (5.) Receipt given by any agent for money imprested to him on account of the pay of the army.
- (6.) Receipt given by any officer, seaman, marine or soldier, or his representatives, for or on account of any wages, pay or pension, due from the Admiralty or Army Pay Office. 15
- (7.) Receipt given for any principal money or interest due on an exchequer bill.
- (8.) Receipt written upon a bill of exchange or promissory note duly stamped, or upon a bill drawn by any person under the authority of the Admiralty, upon and payable by the Accountant General of the Navy. 20
- (9.) Receipt given upon any bill or note of the Bank of England or the Bank of Ireland. 25
- (10.) Receipt given for the consideration money for the purchase of any share in any of the Government or Parliamentary stocks or funds, or in the stocks and funds of the Secretary of State in Council of India, or of the Bank of England, or of the Bank of Ireland, or for any dividend paid on any share of the said stocks or funds respectively. 30
- (11.) Receipt indorsed or otherwise written upon or contained in any instrument liable to stamp duty, and duly stamped, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby secured or therein mentioned. 35
- (12.) Receipt given for any allowance by way of drawback or otherwise upon the exportation of any goods or merchandise from the United Kingdom. 40
- (13.) Receipt given for the return of any duty of customs upon a certificate of over entry.

And see sections 101, 102, and 103.

RECONVEYANCE, RELEASE, or RENUNCIATION of any security. See MORTGAGE &c.

45

RELEASE or RENUNCIATION of any property, or of any right or interest in any property—

Upon a sale. *See* CONVEYANCE ON SALE.

5 By way of security. *See* MORTGAGE, &c.

In any other case - - - - - 0 10 0

RENUNCIATION. *See* RECONVEYANCE and RELEASE.

RENUNCIATION, LETTER OF. *See* LETTER of ALLOTMENT.

10 RESIGNATION. Principal or original instrument of resignation, or service of cognition of heirs, or charter or seisin of any houses, lands, or other heritable subjects in Scotland holding burgage, or of burgage tenure - - - - - 0 5 0

And instrument of resignation of any lands or other heritable subjects in Scotland not of burgage tenure - - - - - 0 5 0

15 REVOCATION of any use or trust of any property by any writing, not being a will - - - - - 0 10 0

SCRIP CERTIFICATE or SCRIP. *See* LETTER of ALLOTMENT.

20 SEISIN. Instrument of seisin given upon any charter, precept of clare constat, or precept from chancery, or upon any wadset, heritable bond, disposition, apprizing, adjudication, or otherwise of any lands or heritable subjects in Scotland - - - - - 0 5 0

And any NOTARIAL INSTRUMENT to be expedited and recorded in any register of sasines - - - - - 0 5 0

SETTLEMENT. Any instrument, whether voluntary or upon any good or valuable consideration, other than a bonâ fide pecuniary consideration, whereby any definite and certain principal sum of money (whether charged or chargeable on lands or other hereditaments or heritable subjects, or not, or to be laid out in the purchase of lands or other hereditaments or heritable subjects or not), or any definite and certain amount of stock, or any security, is settled or agreed to be settled in any manner whatsoever :

35 For every 100*l.*, and also for any fractional part of 100*l.*, of the amount or value of the property settled or agreed to be settled - - - - - 0 5 0

Exemption.

40 Instrument of appointment relating to any property in favour of persons specially named or described as the objects of a power of appointment, where duty has been duly paid in respect of the same property upon the settlement creating the power or the grant of representation of any will or testamentary instrument creating the power.

45 And *see* sections 104, 105, and 106.

[304.]

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EXEMPTIONS.

(1.) Any document or writing given by an inland carrier acknowledging the receipt of goods conveyed by such carrier.

(2.) A weight note issued together with a duly stamped warrant, and relating solely to the same goods, wares, or merchandise.

And see section 111.

10 WARRANT under the sign manual of Her Majesty

WILL—

(1.) OF ACKNOWLEDGMENT under "The Registration of Leases (Scotland) Act, 1857"

10 & 20 Mar.
c. 24.

15 (2.) OF ACKNOWLEDGMENT by any person infeft in lands in Scotland in favour of the heir or disponee of a writhe fully vested in right of an heritable security constituted by instrument

(3.) OF RESIGNATION and URBAN CONSTAT

GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.

20 (1.) Transfers of shares in the Government or Parliamentary stocks or funds.

(2.) Instruments for the sale, transfer, or other disposition either absolutely or by way of mortgage, or otherwise, of any ship or vessel, or any part, interest, share, or property of or in any ship or vessel.

25 (3.) Instruments of apprenticeship, bonds, contracts, and agreements entered into in the United Kingdom for or relating to the service in any of Her Majesty's colonies or possessions abroad of any person as an artificer, clerk, domestic servant, handicraftsman, mechanic, gardener, servant in husbandry, or labourer.

30 (4.) Testaments, testamentary instruments, and dispositions mortis causa in Scotland.

35 (5.) Bonds given to sheriffs or other persons in Ireland upon the replevy of any goods or chattels, and assignments of such bonds.

(6.) Instruments made by, to, or with the Commissioners of Works for any of the purposes of the Act 15 & 16 Vict. c. 28.

A.D. 1891.

SECOND SCHEDULE.

RULES AS TO COMPOSITION FOR STAMP DUTIES.

First Part.

Section 115.

[50 & 51 Vict.
c. 15. ss. 10,
11, and 13.]

1. Every account shall be made in such form and shall contain all such particulars as the Commissioners shall require. 5

2. Every account shall be a full and true account of all stock and funded debt existing at the time of the delivery of the account, and of the amount thereof in respect of which payment has been made, if the whole sums payable in respect thereof have not been paid.

3. In the case of any company or corporation formed within the United Kingdom, and having registers abroad in which stock or funded debt may be registered, the stock or funded debt of such company or corporation shall not for the purposes of the account include the stock or funded debt for the time being registered abroad. 10

4. In the case of any colonial or foreign company or corporation having registers in the United Kingdom in which stock or funded debt are registered, the stock or funded debt for the time being registered in the United Kingdom shall for the purposes of the account be regarded as constituting all the stock or funded debt of the company or corporation.

5. Where the first account shall be delivered at any time between two half-yearly days, such account shall be charged with an amount of duty proportionate to the period between the date of the delivery of the account and the first succeeding half-yearly day. 20

6. Accounts shall be delivered to the Commissioners on or within seven days before the first day of February and the first day of August in each year. 25

7 The duty shall be paid upon the delivery of the account.

Second Part.

Section 116.

[52 & 53 Vict.
c. 42. s. 20.]

1. Every account shall be made in such form and shall contain all such particulars as the Commissioners shall require.

2. Every account shall be a full and true account of all unstamped policies of insurance against accident issued during the quarter of a year ending on the quarterly day next preceding the delivery thereof, and of all sums of money received for or in respect of such policies so issued during that quarter, and of all sums of money received and not already accounted for in respect of any other unstamped policies of insurance against accident issued at any time before the commencement of that quarter. 30 35

3. Accounts shall be delivered to the Commissioners within twenty days after the fifth day of April, the fifth day of July, the tenth day of October, and the fifth day of January in each year.

4. The duty shall be paid upon the delivery of the account. 40

THIRD SCHEDULE.

A.D. 1891.

Section 128.

ENACTMENTS REPEALED.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
5 57 Geo. 3. c. 41. -	An Act to repeal two Acts passed in the fifty-fourth and fifty-fifth years of His present Majesty relating to the office of the Agent-General, and for transferring the duties of the said offices to the office of the Paymaster-General and Secretary at War.	Section eight.
10 9 & 10 Vict. c. 17. -	An Act for the abolition of the exclusive privilege of trading in burghs in Scotland.	Section one from "Provided always" to the end of the section.
15 28 & 29 Vict. c. 30. -	An Act to grant certain duties of customs and inland revenue.	Sections one and two, and Schedule B.
20 30 & 31 Vict. c. 23. -	An Act to grant and alter certain duties of customs and inland revenue, and for other purposes relating thereto.	Except sections seventeen and eighteen.
33 & 34 Vict. c. 24. -	An Act for making further provision respecting the borrowing of money by the Metropolitan Board of Works.	Sections three and four.
25 33 & 34 Vict. c. 97. -	The Stamp Act, 1870	Except section twenty-five so far as it relates to provision (3) and sections twenty-seven and twenty-eight.
30 34 & 35 Vict. c. 4. -	An Act to amend the Stamp Act, 1870, in relation to foreign securities, mortgages of stock, and proxy papers.	The whole Act.
35 34 & 35 Vict. c. 103.	An Act to amend the law relating to the customs and inland revenue.	Section twenty-six.
36 & 37 Vict. c. 18. -	The Customs and Inland Revenue Act, 1873.	Section five.
40 37 & 38 Vict. c. 19. -	An Act to amend the Stamp Act, 1870, in regard to the stamp duty payable by advocates in Scotland on admission as barristers in England or Ireland, and by barristers in England or Ireland on admission as advocates in Scotland.	The whole Act.
45		

A.D. 1891.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
37 & 38 Vict. c. 26. -	The Canadian Stock Stamp Act, 1874	The whole Act.
39 & 40 Vict. c. 6. -	The Sea Insurance (Stamping of Policies) Amendment Act, 1876.	The whole Act.
39 & 40 Vict. c. 16. -	The Customs and Inland Revenue Act, 1876.	Section eleven. 5
40 & 41 Vict. c. 59. -	The Colonial Stock Act, 1877 - -	Section two, and the first paragraph of section three.
41 & 42 Vict. c. 15. -	The Customs and Inland Revenue Act, 1878.	Section twenty-seven. 10
43 & 44 Vict. c. 20. -	The Inland Revenue Act, 1880 - -	Sections fifty-three to fifty-six.
44 & 45 Vict. c. 12. -	The Customs and Inland Revenue Act, 1881.	Sections forty-four to forty-seven. 15
45 & 46 Vict. c. 72. -	The Revenue, Friendly Societies, and National Debt Act, 1882.	Sections eight to ten, thirteen, fourteen, and seventeen.
46 & 47 Vict. c. 55. -	The Revenue Act, 1883 - -	Section fifteen.
47 & 48 Vict. c. 62. -	The Revenue Act, 1884 - -	Sections eight to ten. 20
48 & 49 Vict. c. 51. -	The Customs and Inland Revenue Act, 1885.	Section twenty-one.
50 & 51 Vict. c. 15. -	The Customs and Inland Revenue Act, 1887.	Sections five to sixteen.
51 & 52 Vict. c. 8. -	The Customs and Inland Revenue Act, 1888.	Sections ten to twenty, and the First Schedule. 25
52 & 53 Vict. c. 7. -	The Customs and Inland Revenue Act, 1889.	Sections sixteen and seventeen.
52 & 53 Vict. c. 42. -	The Revenue Act, 1889 - -	Sections fifteen to seventeen, and twenty. 30
53 & 54 Vict. c. 8. -	The Customs and Inland Revenue Act, 1890.	Sections eighteen to twenty-one.

Stamp Duties.

A

B I L L

To consolidate the Enactments granting and relating to the Stamp Duties upon Instruments and certain other enactments relating to Stamp Duties.

*(Prepared and brought in by
Mr. Chancellor of the Exchequer, Mr. Jackson,
and Mr. Solicitor-General.)*

*Ordered, by The House of Commons, to be Printed,
1 May 1891.*

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[Bill 304.]

Stamp Duties Bill.

[AS AMENDED BY THE STANDING COMMITTEE ON LAW.]

MEMORANDUM.

The object of this Bill is to consolidate the several enactments relating to the stamp duties payable upon instruments.

Since the Stamp Act, 1870 (33 & 34 Vict. c. 97) came into operation, several enactments have been passed for the purpose of repealing or affecting the duties imposed thereby, and by the Act 30 & 31 Vict. c. 23, relating to the duties payable on policies of sea insurance, and a desire has been expressed in several quarters that the law should be consolidated. This Bill has accordingly been prepared.

It is desired merely to consolidate and repeal the Acts and parts of Acts included in the Third Schedule, but an opportunity has been taken of giving legal sanction to existing official practice adopted in the interests of the taxpayer, and of removing anomalies in the like interests.

CLAUSE 13.—The provision in section 19 of the Stamp Act, 1870, under which costs are given to the successful party upon appeals from adjudications, has been modified so as to give the court a discretion as to the costs in these, as in all other, cases.

CLAUSE 56 (1) and (2).—According to the terms of the present law, a conveyance in consideration of money payable periodically for a definite period might be held chargeable upon the aggregate amount of the payments, while if payable in perpetuity it would be chargeable only upon the aggregate amount payable for 20 years. In practice, however, 20 years has been regarded as the maximum period in every case, and the clause has been framed to give legal effect to the practice.

CLAUSE 88.—There is at present a distinction in regard to the stamping of legal and equitable mortgages for unlimited amounts, which are only available as a security for such an amount as the stamp duty extends to cover. Upon the imposition of the duty of 1s. per cent. upon equitable mortgages in 1888, it was provided that when the total amount which may at any time be secured by an equitable mortgage was unlimited or unascertained, and an advance or loan was subsequently made in excess of the amount

[Bill 392.]

covered by the duty, the instrument might be restamped as if it were a new instrument when the further advance was made. There is no similar provision as regards legal mortgages, and any excess of duty required upon them by reference to similar circumstances can only be impressed upon payment of the penalty payable upon stamping. This anomaly has been removed by the adoption in both cases of the course prescribed by the Act of 1888.

CLAUSE 105.—The language of the section represented by this clause has been slightly altered therein, in order to extend the relief afforded by the section to cases in which it has been allowed in practice.

FIRST SCHEDULE.

Admission to Inns of Chancery.

The charge of duty under this head is omitted as practically unimportant, if not obsolete.

Appraisement.

Exemptions (3) and (4) have been extended so as to include appraisements made for the purpose of ascertaining the amount of duty payable under the Customs and Inland Revenue Act, 1881, upon affidavits and accounts relating to property of deceased persons.

Articles of Clerkship.

At present the duty upon supplementary articles of clerkship is 10s. in every case. The Bill provides for the duty being 2s. 6d. in any case in which original articles are only liable to 2s. 6d.

Award.

Questions have arisen as to whether the expression "the amount or value of the matter in dispute" in the present charge is to be read as meaning "the amount or value awarded." The new charge is framed so as to make the duty payable upon the amount or value awarded.

Leases charged with the duty of 1d.

The existing law gives an advantage to Scotland over England and Ireland as a lease for a year in Scotland is charged with 1*d.*, whereas in England and Ireland the lease to be so charged must be for less than a year. This anomaly has been removed:

Schedule.

The charge of duty under this head which should have fallen with the progressive duty has been omitted.

The enactments incorporated in the clauses are referred to in the marginal notes. Where the session and chapter of an Act are not specified the reference is to the Stamp Act, 1870.

Stamp Duties Bill.

[AS AMENDED BY THE STANDING COMMITTEE ON LAW.]

ARRANGEMENT OF CLAUSES.

PART I.

REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY.

Charge of Duty upon Instruments.

Clause.

1. Charge of duties in schedule.
2. All duties to be paid according to the regulations of this Act.
3. How instruments are to be written and stamped.
4. Instruments to be separately charged with duty in certain cases.
5. Facts and circumstances affecting duty to be set forth in instruments.
6. Mode of calculating ad valorem duty in certain cases.

Use of Adhesive Stamps.

7. Certain adhesive stamps to be applicable to instruments and postal purposes.
8. General direction as to the cancellation of adhesive stamps.
9. Penalty for frauds in relation to adhesive stamps.

Appropriated Stamps and Denoting Stamps.

10. Appropriated stamps.
11. Denoting stamps.

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49. Provisions as to duty on charter-party.
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69. Provisions as to duty on delivery order.
70. Penalty for use of unstamped or untrue order.
71. By whom duty or delivery order to be paid.

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72. Provision as to duplicates and counterparts.

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73. As to exchange, &c.

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75. Agreements for not more than thirty-five years to be charged as leases.
76. Leases how to be charged in respect of produce, &c.
77. Directions as to duty in certain cases.
78. Duty in certain cases may be denoted by adhesive stamp.

Letters of Allotment or Renunciation, Scrip Certificates, and Scrip.

79. Provisions as to letters of allotment, &c.

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80. Provisions as to proxies and voting papers.
81. Power relating to Government stocks, how to be charged.

Marketable Securities and Foreign and Colonial Share Certificates.

82. Meaning of marketable securities for charge of duty and foreign and colonial share certificates.
83. Penalty on issuing, &c. any foreign or colonial security not duly stamped.
84. Foreign or colonial securities may be stamped without penalty.
85. Annual duties to be denoted by adhesive stamps.

Mortgages, &c.

86. Meaning of "mortgage."
87. Direction as to duty in certain cases.
88. Security for future advances, how to be charged.
89. Exemption from stamp duty in favour of benefit building societies restricted.

Notarial Acts.

90. Duty may be denoted by adhesive stamp.

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91. Meaning of policy of insurance.

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Clause.

- 92. Meaning of policy of sea insurance.
- 93. Contract to be in writing.
- 94. Policy for voyage and time chargeable with two duties.
- 95. No policy valid unless duly stamped.
- 96. Legal alterations in policies may be made under certain restrictions.
- 97. Penalty on assuring unless policy duly stamped.

Policies of Insurance except Policies of Sea Insurance.

- 98. Meaning of policy of life insurance and policy of insurance against accident.
- 99. Duty on certain policies may be denoted by adhesive stamp.
- 100. Penalty for not making out policy, or making, &c. any policy not duly stamped.

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- 101. Provisions as to duty upon receipts.
- 102. Terms upon which receipts may be stamped after execution.
- 103. Penalty for offences in reference to receipts.

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- 104. As to settlement of policy or security.
- 105. Settlements when not to be charged as securities.
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- 107. Penalty for issuing share warrant not duly stamped.

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- 108. Meaning of stock certificate to bearer.
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- 110. Duty may be denoted by adhesive stamp.

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- 111. Provisions as to warrants for goods.
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- 117. Conditions and agreements as to stamp duty void.
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- 123. Repeal.
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SCHEDULES.

A

B I L L

[AS AMENDED BY THE STANDING COMMITTEE ON LAW]

TO

Consolidate the Enactments granting and relating to the A.D. 1891.
 Stamp Duties upon Instruments and certain other enact-
 ments relating to Stamp Duties.

BE it enacted by the Queen's most Excellent Majesty, by and
 with the advice and consent of the Lords Spiritual and
 Temporal, and Commons, in this present Parliament assembled,
 and by the authority of the same, as follows:

5

PART I.

REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY.

Charge of Duty upon Instruments.

1. From and after the commencement of this Act the stamp
 duties to be charged for the use of Her Majesty upon the several
 10 instruments specified in the First Schedule to this Act shall be the
 several duties in the said schedule specified, which duties shall
 be in substitution for the duties theretofore chargeable under the
 enactments repealed by this Act, and shall be subject to the
 exemptions contained in this Act and in any other Act for the time
 15 being in force.

2. All stamp duties for the time being chargeable by law upon
 any instruments are to be paid and denoted according to the
 regulations in this Act contained, and except where express pro-
 vision is made to the contrary are to be denoted by impressed
 20 stamps only.

3.—(1.) Every instrument written upon stamped material is to
 be written in such manner, and every instrument partly or wholly
 written before being stamped is to be so stamped, that the stamp
 may appear on the face of the instrument, and cannot be used for
 25 or applied to any other instrument written upon the same piece
 of material.

[Bill 392.]

A

A.D. 1891.

(2.) If more than one instrument be written upon the same piece of material, every one of the instruments is to be separately and distinctly stamped with the duty with which it is chargeable.

Instruments to be separately charged with duty in certain cases.
[s. 8.]

4. Except where express provision to the contrary is made by this or any other Act,— 5

(a.) An instrument containing or relating to several distinct matters is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the matters;

(b.) An instrument made for any consideration in respect whereof it is chargeable with ad valorem duty, and also for any further or other valuable consideration or considerations, is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the considerations. 10

Facts and circumstances affecting duty to be set forth in instruments.
[s. 10.]

5. All the facts and circumstances affecting the liability of any instrument to duty, or the amount of the duty with which any instrument is chargeable, are to be fully and truly set forth in the instrument; and every person who, with intent to defraud Her Majesty, 15

(a.) executes any instrument in which all the said facts and circumstances are not fully and truly set forth; or 20

(b.) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all the said facts and circumstances;

shall incur a fine of ten pounds. 25

Mode of calculating ad valorem duty in certain cases.
[ss. 11, 12, and 13.]

6.—(1.) Where an instrument is chargeable with ad valorem duty in respect of—

(a.) any money in any foreign or colonial currency, or

(b.) any stock or marketable security,

the duty shall be calculated on the value on the day of the date of the instrument, of the money in British currency according to the current rate of exchange, or of the stock or security according to the average price thereof. 30

(2.) Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with that statement, it is, so far as regards the subject matter of the statement, to be deemed duly stamped, unless or until it is shown that the statement is untrue, and that the instrument is in fact insufficiently stamped. 35

Use of Adhesive Stamps.

A.D. 1891.

7. Any stamp duties of an amount not exceeding two shillings and sixpence upon instruments which are permitted by law to be denoted by adhesive stamps not appropriated by any word or words on the face of them to any particular description of instrument, and any postage duties of the like amount, may be denoted by the same adhesive stamps.

Certain adhesive stamps to be applicable to instruments and postal purposes.
[45 & 46 Vict. c. 72. s. 13.]

8.—(1.) An instrument, the duty upon which is required or permitted by law to be denoted by an adhesive stamp, is not to be deemed duly stamped with an adhesive stamp unless the person required by law to cancel the adhesive stamp cancels the same by writing on or across the stamp his name or initials, or the name or initials of his firm, together with the true date of his so writing, or otherwise effectively cancels the stamp and renders the same incapable of being used for any other instrument, or for any postal purpose, or unless it is otherwise proved that the stamp appearing on the instrument was affixed thereto at the proper time.

General direction as to the cancellation of adhesive stamps.

[s. 24.
45 & 46 Vict. c. 72. s. 14.]

(2.) Where two or more adhesive stamps are used to denote the stamp duty upon an instrument, each or every stamp is to be cancelled in the manner aforesaid.

(3.) Every person who, being required by law to cancel an adhesive stamp, neglects or refuses duly and effectually to do so in the manner aforesaid, shall incur a fine of ten pounds.

9.—(1.) If any person—

25 (a.) Fraudulently removes or causes to be removed from any instrument any adhesive stamp, or affixes to any other instrument or uses for any postal purpose any adhesive stamp which has been so removed with intent that the stamp may be used again; or

Penalty for frauds in relation to adhesive stamps.
[s. 25.
45 & 46 Vict. c. 72. s. 15.]

30 (b.) Sells or offers for sale, or utters, any adhesive stamp which has been so removed, or utters any instrument, having thereon any adhesive stamp which has to his knowledge been so removed as aforesaid;

he shall in addition to any other fine or penalty to which he may be liable, incur a fine of fifty pounds.

(2.) The expression “instrument” in this section includes any post letter as defined by the Post Office Protection Act, 1884, and the cover of any post letter.

47 & 48 Vict. c. 76.

Appropriated Stamps and Denoting Stamps.

40 10.—(1.) A stamp which by any word or words on the face of it is appropriated to any particular description of instrument is not

Appropriated stamps.
[s. 9.]

A.D. 1891. to be used, or, if used, is not to be available, for an instrument of any other description.

(2.) An instrument falling under the particular description to which any stamp is so appropriated as aforesaid is not to be deemed duly stamped unless it is stamped with the stamp so appropriated. 5

Denoting
stamps.
[s. 14.]

11. Where the duty with which an instrument is chargeable depends in any manner upon the duty paid upon another instrument, the payment of the last-mentioned duty shall, upon application to the Commissioners and production of both the instruments, be denoted upon the first-mentioned instrument in such manner as the Commissioners think fit. 10

Adjudication Stamps.

Assessment
of duty by
Commissioners.
[s. 15 and
16.]

12.— 1.) Subject to such regulations as the Commissioners may think fit to make, the Commissioners may be required by any person to express their opinion with reference to any executed instrument 15 upon the following questions :

- (a.) Whether it is chargeable with any duty ;
- (b.) With what amount of duty it is chargeable.

(2.) The Commissioners may require to be furnished with an abstract of the instrument, and also with such evidence as they 20 may deem necessary, in order to show to their satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty, or the amount of the duty chargeable thereon, are fully and truly set forth therein.

(3.) If the Commissioners are of opinion that the instrument is 25 not chargeable with any duty, it may be stamped with a particular stamp denoting that it is not chargeable with any duty.

(4.) If the Commissioners are of opinion that the instrument is chargeable with duty, they shall assess the duty with which it is in their opinion chargeable, and when the instrument is stamped in 30 accordance with the assessment it may be stamped with a particular stamp denoting that it is duly stamped.

5. Every instrument stamped with the particular stamp denoting either that it is not chargeable with any duty, or is duly stamped, shall be admissible in evidence, and available for all 35 purposes notwithstanding any objection relating to duty.

(6.) Provided as follows :

- (a.) An instrument upon which the duty has been assessed by the Commissioners shall not, if it is unstamped or insufficiently

stamped, be stamped otherwise than in accordance with the assessment: A.D. 1891.

(b.) Nothing in this section shall extend to any instrument chargeable with ad valorem duty, and made as a security for money or stock without limit; or shall authorise the stamping after the execution thereof of any instrument which by law cannot be stamped after execution:

(c.) A statutory declaration made for the purpose of this section shall not be used against any person making the same in any proceeding whatever, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and every person by whom any such declaration is made shall, on payment of the duty chargeable upon the instrument to which it relates, be relieved from any fine or disability to which he may be liable by reason of the omission to state truly in the instrument any fact or circumstance required by this Act to be stated therein.

13.—(1.) Any person who is dissatisfied with the assessment of the Commissioners may, within twenty-one days after the date of the assessment, and on payment of duty in conformity therewith, appeal against the assessment to the High Court of the part of the United Kingdom in which the case has arisen, and may for that purpose require the Commissioners to state and sign a case, setting forth the question upon which their opinion was required, and the assessment made by them.

Persons
dissatisfied
may appeal.
[s. 19.]

(2.) The Commissioners shall thereupon state and sign a case and deliver the same to the person by whom it is required, and the case may, within seven days hereafter, be set down by him for hearing.

(3.) Upon the hearing of the case the court shall determine the question submitted, and, if the instrument in question is in the opinion of the court chargeable with any duty, shall assess the duty with which it is chargeable.

(4.) If it is decided by the court that the assessment of the Commissioners is erroneous, any excess of duty which may have been paid in conformity with the erroneous assessment, together with any fine or penalty which may have been paid in consequence thereof, shall be ordered by the court to be repaid to the appellant, with or without costs as the court may determine.

(5.) If the assessment of the Commissioners is confirmed the court may make an order for payment to the Commissioners of the costs incurred by them in relation to the appeal.

A.D. 1891.

Production of Instruments in Evidence.

Terms upon
which instru-
ments not
duly stamped
may be
received in
evidence.
[ss. 16 & 17
44 Vict.
c. 12. s. 44.]

14.—(1.) Upon the production of an instrument chargeable with any duty as evidence in any court of civil judicature in any part of the United Kingdom, or before any arbitrator or referee, notice shall be taken by the judge, arbitrator, or referee of any omission 5 or insufficiency of the stamp thereon, and if the instrument is one which may legally be stamped after the execution thereof, it may, on payment to the officer of the court whose duty it is to read the instrument, or to the arbitrator or referee of the amount of the unpaid duty, and the penalty payable on stamping the same, and 10 of a further sum of one pound, be received in evidence, saving all just exceptions on other grounds.

(2.) The officer, or arbitrator, or referee receiving the duty and penalty shall give a receipt for the same, and make an entry in a book kept for that purpose of the payment and of the amount 15 thereof, and shall communicate to the Commissioners the name or title of the proceeding in which, and of the party from whom, he received the duty and penalty, and the date and description of the instrument, and shall pay over to such person as the Commissioners may appoint the money received by him for the duty and penalty. 20

(3.) On production to the Commissioners of any instrument in respect of which any duty or penalty has been paid, together with the receipt, the payment of the duty and penalty shall be denoted on the instrument.

(4.) Save as aforesaid, an instrument executed in any part of 25 the United Kingdom, or relating, wheresoever executed, to any property situate, or to any matter or thing done or to be done, in any part of the United Kingdom, shall not, except in criminal proceedings, be given in evidence, or be available for any purpose whatever, unless it is duly stamped in accordance with the law in 30 force at the time when it was first executed.

Stamping of Instruments after Execution.

Penalty upon
stamping
instruments
after execu-
tion.
[s. 15.
51 Vict.
c. 8. s. 18.]

15.—(1.) Save where other express provision is in this Act made, any unstamped or insufficiently stamped instrument may be stamped after the execution thereof, on payment of the unpaid duty and a 35 penalty of ten pounds, and also by way of further penalty, where the unpaid duty exceeds ten pounds, of interest on such duty, at the rate of five pounds per centum per annum, from the day upon which the instrument was first executed up to the time when the amount of interest is equal to the unpaid duty. 40

A.D. 1891.

(2.) In the case of such instruments herein-after mentioned as are chargeable with ad valorem duty, the following provisions shall have effect :

- (a.) The instrument, unless it is written upon duly stamped material, shall be duly stamped with the proper ad valorem duty before the expiration of thirty days after it is first executed, or after it has been first received in the United Kingdom in case it is first executed at any place out of the United Kingdom, unless the opinion of the Commissioners with respect to the amount of duty with which the instrument is chargeable, has, before such expiration, been required under the provisions of this Act :
- (b.) If the opinion of the Commissioners with respect to any such instrument has been required, the instrument shall be stamped in accordance with the assessment of the Commissioners within fourteen days after notice of the assessment :
- (c.) If any such instrument executed after the sixteenth day of May one thousand eight hundred and eighty-eight has not been or is not duly stamped in conformity with the foregoing provisions of this sub-section, the person in that behalf herein-after specified shall incur a fine of ten pounds, and in addition to the penalty payable on stamping the instrument there shall be paid a further penalty equivalent to the stamp duty thereon, unless a reasonable excuse for the delay in stamping, or the omission to stamp, or the insufficiency of stamp, be afforded to the satisfaction of the Commissioners, or of the court, judge, arbitrator, or referee before whom it is produced :
- (d.) The instruments and persons to which the provisions of this sub-section are to apply are as follows :—

Title of Instrument as described in the First Schedule to this Act.	Person liable to Penalty.
Bond, covenant, or instrument of any kind whatsoever.	The obligee, covenantee, or other person taking the security.
35 Conveyance on sale - - - -	The vendee or transferee.
Lease or tack - - - -	The lessee.
Mortgage, bond, debenture, covenant, and warrant of attorney to confess and enter up judgment.	The mortgagee or obligee ; in the case of a transfer or reconveyance, the transferee, assignee, or disponent, or the person redeeming the security.
40 Settlement - - - -	The settlor.

A.D. 1891. (3.) Provided that save where other express provision is made by this Act in relation to any particular instrument:

(a.) Any unstamped or insufficiently stamped instrument which has been first executed at any place out of the United Kingdom, may be stamped, at any time within thirty days after it has been first received in the United Kingdom, on payment of the unpaid duty only: and 5

(b.) The Commissioners may, if they think fit, at any time within three months after the first execution of any instrument, mitigate or remit any penalty payable on stamping. 10

(4.) The payment of any penalty payable on stamping is to be denoted on the instrument by a particular stamp.

Entries upon Rolls, Books, &c.

Rolls, books, &c. to be open to inspection. [s. 21.]

16. Every public officer having in his custody any rolls, books, records, papers, documents, or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person thereto authorised by the Commissioners to inspect the rolls, books, records, papers, documents, and proceedings, and to take such notes and extracts as he may deem necessary, without fee or reward, and in case of refusal shall for every offence incur a fine of ten pounds. 15 20

Penalty for enrolling, &c. any instrument not duly stamped. [s. 22.]

17. If any person whose office it is to enrol, register, or enter in or upon any rolls, books, or records any instrument chargeable with duty, enrolls, registers, or enters any such instrument not being duly stamped, he shall incur a fine of ten pounds. 25

PART II.

REGULATIONS APPLICABLE TO PARTICULAR INSTRUMENTS.

Admissions.

Mode of denoting duty. [s. 29.]

18. The duty payable upon an admission is to be denoted on the instrument of admission delivered to the person admitted, if there be any such instrument, or if not, on the register, entry, or memorandum of the admission in the rolls, books, or records of the court, inn, college, borough, burgh, company, corporation, guild, or society in which the admission is made, and in cases in which no instrument of admission is delivered, and no register, entry, or memorandum is made, on the rescript or warrant for admission. 30 35

19. If any person whose office it is to prepare or deliver out any instrument of admission chargeable with duty, or to register, enter, or make any memorandum of any admission in respect of which no instrument of admission is delivered to the person admitted, neglects or refuses, within one month after the admission, to prepare a duly stamped instrument of admission, or to make a duly stamped register, entry, or memorandum of the admission, as the case may require, he shall incur a fine of ten pounds.
- 10 *Admissions to the Degree of a Barrister-at-Law in Ireland, and of Students to the Society of King's Inns, in Dublin.*
20. Distinct accounts are to be kept of the sums following; that is to say,—
- (a.) Ten pounds, part of the duty of fifty pounds payable on the admission to the degree of a barrister-at-law in Ireland of a person not previously admitted to that degree in England, or as an advocate in Scotland :
- 15 (b.) Ten pounds, payable for duty on the like admission of a person who has been previously admitted to the said degree in England, or as an advocate in Scotland :
- 20 (c.) Ten pounds, part of the duty payable on the admission of a person as a student of the Society of King's Inns, in Dublin :
And the said sums are respectively to be paid over by the Commissioners to the treasurer of the Society of King's Inns, in Dublin, to be applied by him according to the directions of the society.
21. If any person who has been duly admitted a member of one of the Inns of Court in England is afterwards duly admitted a student of the Society of King's Inns in Dublin, the duty paid by him in respect of his former admission is, on application made within six months after the last admission, to be allowed and returned to him.

A.D. 1891.

Penalty on officers for neglect to make duly stamped documents or entries.
[s. 30.]

Distinct accounts to be kept of certain sums payable to King's Inns, Dublin.
[s. 31.
37 & 38 Vict.
c. 19. s. 2.]

Admission as a student of King's Inns, of a member of Inn of Court.
[s. 32.]

Agreements.

22. The duty of sixpence upon an agreement may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the agreement is first executed.
- 23.—(1.) Every instrument under hand only (not being a promissory note or bill of exchange) given upon the occasion of the deposit of any share warrant or stock certificate to bearer, or foreign or colonial share certificate, or any security for money

Duty may be denoted by adhesive stamp.
[s. 36.]

Certain mortgages of stock to be chargeable

A.D. 1891. transferable by delivery, by way of security for any loan, shall be deemed to be an agreement, and shall be charged with duty accordingly.

as agree-
ments.
[51&52 Vict.
c. 8. s. 14.]

(2.) Every instrument under hand only (not being a promissory note or bill of exchange) making redeemable or qualifying a duly stamped transfer, intended as a security, of any registered stock or marketable security, shall be deemed to be an agreement, and shall be charged with duty accordingly. 5

(3.) A release or discharge of any such instrument shall not be chargeable with any ad valorem duty. 10

Appraisements.

Appraise-
ments to be
written out.
[s. 38.]

24.—(1.) Every appraiser, by whom an appraisement or valuation chargeable with stamp duty is made, shall, within fourteen days after the making thereof, write out the same, in words and figures showing the full amount thereof, upon duly stamped material, and if he neglects or omits so to do, or in any other manner discloses the amount of the appraisement or valuation, he shall incur a fine of fifty pounds. 15

(2.) Every person who receives from any appraiser, or pays for the making of, any such appraisement or valuation, shall unless the same be written out and stamped as aforesaid, incur a fine of twenty pounds. 20

Instruments of Apprenticeship.

Meaning of
instrument
of appren-
ticeship.
[s. 39.]

25. Every writing relating to the service or tuition of any apprentice, clerk, or servant placed with any master to learn any profession, trade, or employment, (except articles of clerkship to a solicitor or law agent or writer to the signet,) is to be deemed an instrument of apprenticeship. 25

Articles of Clerkship.

Articles in
Scotland not
to be charged
with more
than one
duty of 60s.
[s. 42.]

26.—(1.) Where the same articles are a qualification for the admission of any person as a law agent to practise before the Court of Session, and also as a law agent to practise before a sheriff court in Scotland, the articles are not to be charged with any further duty than sixty pounds. 30

(2.) Where any person has become bound by duly stamped articles in order to his admission as a law agent to practise before a sheriff court in Scotland, the articles shall, on payment of such further amount of duty as, together with the amount previously paid thereon, will make up the sum of sixty pounds, be impressed with a stamp denoting the payment of the further duty, and shall 40

thereupon be considered to be sufficiently stamped for entitling the person to admission as a law agent to practise before the Court of Session. A.D. 1891. —

27. Save as herein-before provided, articles of clerkship are not to be stamped at any time after the date thereof, except upon payment of penalties, as follows : Terms upon which articles may be stamped after execution. [s. 43.]

(a.) If brought to be stamped within one year after date, ten pounds.

10 (b.) If so brought after one year, and within five years after date,—

For every complete year, and also for any additional part of a year elapsed since the date, ten pounds.

(c.) In every other case, fifty pounds.

15 28. The sum of fourteen pounds, part of the duty payable on articles of clerkship in Ireland, shall be carried to a separate account, and paid over by the Commissioners to the treasurer of the Society of King's Inns, in Dublin, to be applied by him according to the directions of the said society. Distinct account to be kept of 14l. payable to King's Inns. [s. 44.]

Bank Notes, Bills of Exchange, and Promissory Notes.

20 29.—For the purposes of this Act the expression “banker” means any person carrying on the business of banking in the United Kingdom, and the expression “Bank note” includes— Meaning of banker and bank note. [s. 45.]

25 (a.) Any bill of exchange or promissory note issued by any banker, other than the Bank of England, for the payment of money not exceeding one hundred pounds to the bearer on demand; and

30 (b.) Any bill of exchange or promissory note so issued which entitles or is intended to entitle the bearer or holder thereof, without indorsement, or without any further or other indorsement than may be thereon at the time of the issuing thereof, to the payment of money not exceeding one hundred pounds on demand, whether the same be so expressed or not and in whatever form, and by whomsoever the bill or note is drawn or made.

35 30. A bank note issued duly stamped, or issued unstamped by a banker duly licensed or otherwise authorised to issue unstamped bank notes, may be from time to time re-issued without being liable to any stamp duty by reason of the re-issuing. Bank notes may be re-issued. [s. 46.]

A.D. 1891. **31.**—(1.) If any banker, not being duly licensed or otherwise authorised to issue unstamped bank notes, issues, or permits to be issued, any bank note not being duly stamped, he shall incur a fine of fifty pounds.

Penalties for issuing or receiving an unstamped bank note. [s. 47.]

(2.) If any person receives or takes in payment or as a security any bank note issued unstamped contrary to law, knowing the same to have been so issued, he shall incur a fine of twenty pounds.

Meaning of "bill of exchange." [s. 48.]

32. For the purposes of this Act the expression "bill of exchange" includes draft, order, cheque, and letter of credit, and any document or writing (except a bank note) entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money; and the expression "bill of exchange payable on demand" includes—

(a.) An order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen; and

(b.) An order for the payment of any sum of money weekly, monthly, or at any other stated periods, and also an order for the payment by any person at any time after the date thereof of any sum of money, and sent or delivered by the person making the same to the person by whom the payment is to be made, and not to the person to whom the payment is to be made, or to any person on his behalf.

Meaning of "promissory note." [s. 49.]

33.—(1.) For the purposes of this Act the expression "promissory note" includes any document or writing (except a bank note) containing a promise to pay any sum of money.

(2.) A note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen, is to be deemed a promissory note for that sum of money.

Provisions for use of adhesive stamps on bills and notes. [ss. 50 & 51. 34 & 35 Vict. c. 74. s. 2.]

34.—(1.) The fixed duty of one penny on a bill of exchange payable on demand or at sight or on presentation may be denoted by an adhesive stamp, which, when the bill is drawn in the United Kingdom, is to be cancelled by the person by whom the bill is signed before he delivers it out of his hands, custody, or power.

(2.) The ad valorem duties upon bills of exchange and promissory notes drawn or made out of the United Kingdom are to be denoted by adhesive stamps. A.D. 1891.

35.—(1.) Every person into whose hands any bill of exchange or promissory note drawn or made out of the United Kingdom, comes in the United Kingdom before it is stamped shall, before he presents for payment, or indorses, transfers, or in any manner negotiates, or pays the bill or note, affix thereto a proper adhesive stamp or proper adhesive stamps of sufficient amount, and cancel every stamp so affixed thereto. Provisions as to stamping foreign bills and notes. [s. 51.]

(2.) Provided as follows :

(a.) If at the time when any such bill or note comes into the hands of any bonâ fide holder there is affixed thereto an adhesive stamp effectually cancelled, the stamp shall, so far as relates to the holder, be deemed to be duly cancelled, although it may not appear to have been affixed or cancelled by the proper person ;

(b.) If at the time when any such bill or note comes into the hands of any bonâ fide holder there is affixed thereto an adhesive stamp not duly cancelled, it shall be competent for the holder to cancel the stamp as if he were the person by whom it was affixed, and upon his so doing the bill or note shall be deemed duly stamped, and as valid and available as if the stamp had been cancelled by the person by whom it was affixed.

(3.) But neither of the foregoing provisoes is to relieve any person from any fine or penalty incurred by him for not cancelling an adhesive stamp.

36. A bill of exchange or promissory note which purports to be drawn or made out of the United Kingdom is, for the purpose of determining the mode in which the stamp duty thereon is to be denoted, to be deemed to have been so drawn or made, although it may in fact have been drawn or made within the United Kingdom. As to bills and notes purporting to be drawn abroad. [s. 52.]

37.—(1.) Where a bill of exchange or promissory note has been written on material bearing an impressed stamp of sufficient amount but of improper denomination, it may be stamped with the proper stamp on payment of the duty, and a penalty of forty shillings if the bill or note be not then payable according to its tenor, or of ten pounds if the same be so payable. Terms upon which bills and notes may be stamped after execution. [s. 53.]

(2.) Except as aforesaid, no bill of exchange or promissory note shall be stamped with an impressed stamp after the execution thereof.

A.D. 1891.

Penalty for
issuing, &c.
any un-
stamped bill
or note.
[s. 34.
54 & 55 Vict.
c. 74, s. 2.]

38.—1. Every person who issues, indorses, transfers, negotiates, presents for payment, or pays any bill of exchange or promissory note liable to duty and not being duly stamped shall incur a fine of ten pounds, and the person who takes or receives from any other person any such bill or note either in payment or as a security, 5 or by purchase or otherwise, shall not be entitled to recover thereon, or to make the same available for any purpose whatever.

(2.) Provided that if any bill of exchange payable on demand or at sight or on presentation, is presented for payment unstamped, the person to whom it is presented may affix thereto an adhesive 10 stamp of one penny, and cancel the same, as if he had been the drawer of the bill, and may thereupon pay the sum in the bill mentioned, and charge the duty in account against the person by whom the bill was drawn, or deduct the duty from the said sum, and the bill is, so far as respects the duty, to be deemed valid and 15 available.

(3.) But the foregoing proviso is not to relieve any person from any fine or penalty incurred by him in relation to such bill.

One bill only
of a set
need be
stamped.
[s. 35.]

39. When a bill of exchange is drawn in a set according to the custom of merchants, and one of the set is duly stamped, the other 20 or others of the set shall, unless issued or in some manner negotiated apart from the stamped bill, be exempt from duty; and upon proof of the loss or destruction of a duly stamped bill forming one of a set, any other bill of the set which has not been issued or in any manner negotiated apart from the lost or destroyed 25 bill may, although unstamped, be admitted in evidence to prove the contents of the lost or destroyed bill.

Bills of Lading.

Bills
lading.
[s. 36.]

40.—1. A bill of lading is not to be stamped after the execution thereof. 30

(2.) Every person who makes or executes any bill of lading not duly stamped shall incur a fine of fifty pounds.

Bills of Sale.

Bills of sale.
[s. 37.]

41. A bill of sale is not to be registered under any Act for the time being in force relating to the registration of bills of sale unless 35 the original, duly stamped, is produced to the proper officer.

Bonds given in Relation to the Duties of Excise.

Bonds not
to include
goods, &c.

42. If any person required by any Act for the time being in force or by the Commissioners, or any of their officers, to give or

- enter into any bond for or in respect of any duty of excise, or for preventing any fraud or evasion in relation to any such duty, or for any matter or thing relating thereto, includes in one and the same bond any goods or things belonging to more persons than one, not being partners or joint tenants, or tenants in common, he shall for every offence incur a fine of fifty pounds.

A.D. 1891.

belonging to more than one person
[s. 58.]

34 & 35 Vict.
c. 103. s. 18.]

Certificates of Solicitors and others.

- 43.**—(1.) Every person who in any part of the United Kingdom—
- (a.) Directly or indirectly acts or practises as a solicitor or law agent in any court, or as a notary public, without having in force at the time a duly stamped certificate; or
- (b.) On applying for his certificate does not truly specify the facts and circumstances upon which the amount of duty chargeable upon the certificate depends :
- shall incur a fine of fifty pounds, and shall be incapable of maintaining any action or suit for the recovery of any fee, reward, or disbursement on account of or in relation to any act or proceeding done or taken by him in any such capacity.
- (2.) Every person in whose name, either alone or together with any other person, any proceeding is taken in any court, shall, unless the proceeding is set aside by the court as irregular, or unless the contrary is otherwise satisfactorily proved, be deemed to have acted in the proceeding.
- (3.) Nothing in this Act shall require a stamped certificate to be taken out by a person who is by law authorised to act as solicitor of a public department without admission, or by any assistant or clerk or officer appointed to act under the direction of such solicitor.
- 44.** Every person who (not being a barrister, or a duly certificated solicitor, law agent, writer to the signet, notary public, conveyancer; special pleader, or draftsman in equity) either directly or indirectly, for or in expectation of any fee, gain, or reward, draws or prepares any instrument relating to real or personal estate, or any proceeding in law or equity, shall incur a fine of fifty pounds.
- Provided as follows :
- (1.) This section does not extend to—
- (a.) Any public officer drawing or preparing instruments in the course of his duty ; or

Penalty for practising without a certificate, or making false statement on application for certificate.
[s. 59.]

47 & 48 Vict.
c. 62. s. 10.]

Penalty on unqualified persons preparing instruments.
[s. 60.]

A.D. 1891.

(b.) Any person employed merely to engross any instrument or proceeding.

(2.) The expression "instrument" in this section does not include—

- (a.) A will or other testamentary instrument; or 5
- (b.) An agreement under hand only; or
- (c.) A letter or power of attorney; or
- (d.) A transfer of stock containing no trust or limitation thereof.

One certificate only required.
[s. 61.]

45. It shall not be necessary for any person required to take 10 out a stamped certificate to take out in England, or in Scotland, or in Ireland more than one certificate for any one year.

Solicitors certificates in England and Ireland.
[s. 62.]

6 & 7 Vict. c. 73,
23 & 24 Vict. c. 127,
40 & 41 Vict. c. 25,
51 & 52 Vict. c. 65,
29 & 30 Vict. c. 84.

46. The certificates of solicitors in England and Ireland are to be applied for, taken out, issued, dated, and stamped,—

- (a.) In England, in accordance with the provisions in that behalf 15 of the Solicitors Acts, 1843, 1860, 1877, and 1888;
- (b.) In Ireland, in accordance with the provisions in that behalf of the Attorneys and Solicitors Act, Ireland, 1866.

Other certificates.
[s. 63.]

47. Every person required to take out a certificate to authorise him to practise :— 20

- (a.) In Scotland, as a law agent or writer to the signet; or
- (b.) In England or Ireland, as a conveyancer, special pleader, or draftsman in equity; or

(c.) In any part of the United Kingdom, as a notary public; shall in every year before he does any act in any of the afore- 25 said capacities, deliver to the Commissioners, or to their proper officer, in such manner and form as they direct, a note in writing stating his full name and the place where he carries on his business, and thereupon, and upon payment of the proper duty, shall be entitled to a certificate, which is to be duly stamped and 30 issued to him by the Commissioners.

Date and duration of certain certificates.
[s. 64.]

48. The certificates in this section specified are to be dated and to expire at the times herein-after in that behalf mentioned; that is to say,

- (a.) The certificates of law agents, writers to the signet, and 35 notaries public in Scotland, and of conveyancers, special pleaders, and draftsmen in equity in England, are to be dated, if taken out between the thirty-first of October and the first of December, on the first of November, and if taken out at any other time, on the day on which they are issued, and are in all 40 cases to expire on the thirty-first of October next after their date.

(b.) The certificates of notaries public in England are to be dated, A.D. 1891.
 if taken out between the fifteenth of November and the
 sixteenth of December, on the sixteenth of November, and if
 taken out at any other time, on the day on which they are
 issued, and are in all cases to expire on the fifteenth of
 November next after their date.

(3.) The certificates of conveyancers, special pleaders, draftsmen
 in equity, and notaries public in Ireland are to be dated
 on the day on which they are issued, and are to expire,
 as to the certificates of notaries public, on the twenty-
 fifth day of March next after their date, and in all other
 cases on the sixth day of January next after their date.

Charter-parties.

49.—(1.) For the purposes of this Act the expression “charter-
 party” includes any agreement or contract for the charter of any
 ship or vessel or any memorandum, letter, or other writing between
 the captain, master, or owner of any ship or vessel, and any other
 person for or relating to the freight or conveyance of any money,
 goods, or effects on board of the ship or vessel.

Provisions
 as to duty on
 charter-
 party.
 [s. 66.]

(2.) The duty upon a charter-party may be denoted by an
 adhesive stamp, which is to be cancelled by the person by whom the
 instrument is last executed, or by whose execution it is completed
 as a binding contract.

50. Where a charter-party is first executed out of the United
 Kingdom without being duly stamped, any party thereto may,
 within ten days after it has been first received in the United
 Kingdom, and before it has been executed by any person in the
 United Kingdom, affix thereto an adhesive stamp denoting the duty
 chargeable thereon, and at the same time cancel such adhesive
 stamp, and the instrument when so stamped shall be deemed duly
 stamped.

Charter-
 parties
 executed
 abroad.
 [s. 67.]

51. A charter-party may be stamped with an impressed stamp
 after execution upon the following terms; that is to say,

(1.) Within seven days after the first execution thereof, on
 payment of the duty and a penalty of four shillings and
 sixpence;

Terms upon
 which
 charter-
 parties may
 be stamped
 after
 execution.
 [s. 68.]

(2) After seven days, but within one month after the first
 execution thereof, on payment of the duty and a penalty of
 ten pounds;

and shall not in any other case be stamped with an impressed
 stamp.

A.D. 1891.

Contract Notes.

Provisions
as to con-
tract notes
[51 & 52 Vict.
c. 8, ss. 16
& 17.]

52.—(1.) For the purposes of this Act the expression "contract note" means the note sent by a broker or agent to his principal (except where such principal is acting as broker or agent for a principal) advising him of the sale or purchase of any stock or marketable security.

(2.) Where a note advises the sale or purchase of more than one description of stock or marketable security, the note shall be deemed to be as many contract notes as there are descriptions of stock or security sold or purchased.

(3.) The duty of one penny on a contract note may be denoted by an adhesive stamp, and the duty of sixpence on a contract note is to be denoted by an adhesive stamp appropriated to a contract note.

(4.) Every adhesive stamp on a contract note is to be cancelled by the person by whom the note is executed.

Duty for
not making
a stamped
note.
s. 48.
51 & 52 Vict.
c. 8, ss. 16
and 17.]

53.—(1.) Any person who effects any sale or purchase of any stock or marketable security, of the value of four pounds or upwards as a broker or agent, shall forthwith make and execute a contract note and transmit the same to his principal, and in default of so doing shall incur a fine of twenty pounds.

(2.) Every person who makes or executes any contract note chargeable with duty, and not being duly stamped, shall incur a fine of twenty pounds.

(3.) No broker, agent, or other person shall have any legal claim to any charge for brokerage, commission, or agency, with reference to the sale or purchase of any stock or marketable security of the value of five pounds or upwards mentioned or referred to in any contract note, unless the note is duly stamped.

(4.) The duty of sixpence upon a contract note may be added to the charge for brokerage or agency.

Conveyances on Sale.

Meaning of
"conveyance
on sale."
[s. 74.]

54. For the purposes of this Act the expression "conveyance on sale" includes every instrument, and every decree or order of any court or of any commissioners, whereby any property, or any estate or interest in any property, upon the sale thereof is transferred to or vested in a purchaser, or any other person on his behalf or by his direction.

How ad-
valorem
duty to be
calculated in
respect of
stock and
securities.
[s. 75.]

55.—(1.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any stock or marketable security, the conveyance is to be charged with ad valorem duty in respect of the value of the stock or security.

(2.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any security not being a

marketable security, the conveyance is to be charged with ad valorem duty in respect of the amount due on the day of the date thereof for principal and interest upon the security. A.D. 1891.

- 56.**—(1.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically for a definite period not exceeding twenty years, so that the total amount to be paid can be previously ascertained, the conveyance is to be charged in respect of that consideration with ad valorem duty on such total amount. How consideration consisting of periodical payments to be charged. [s. 72.]
- (2.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically for a definite period exceeding twenty years or in perpetuity, or for any indefinite period not terminable with life, the conveyance is to be charged in respect of that consideration with ad valorem duty on the total amount which will or may, according to the terms of sale, be payable during the period of twenty years next after the day of the date of the instrument.
- (3.) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically during any life or lives, the conveyance is to be charged in respect of that consideration with ad valorem duty on the amount which will or may, according to the terms of sale, be payable during the period of twelve years next after the day of the date of the instrument.
- (4.) Provided that no conveyance on sale chargeable with ad valorem duty in respect of any periodical payments, and containing also provision for securing the payments, is to be charged with any duty in respect of such provision, and no separate instrument made in that case for securing the payments is to be charged with any higher duty than ten shillings.

- 57.** Where any property is conveyed to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, the debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with ad valorem duty. How conveyance in consideration of a debt, &c., to be charged. [s. 73.]

- 58.**—(1.) Where property contracted to be sold for one consideration for the whole is conveyed to the purchaser in separate parts or parcels by different instruments, the consideration is to be apportioned in such manner as the parties think fit, so that Direction as to duty in certain cases. [ss. 74. and 76.]
- [392.] C 2

A.D. 1891. — a distinct consideration for each separate part or parcel is set forth in the conveyance relating thereto, and such conveyance is to be charged with ad valorem duty in respect of such distinct consideration.

(2.) Where property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts or parcels by separate instruments to the persons by or for whom the same was purchased for distinct parts of the consideration, the conveyance of each separate part or parcel is to be charged with ad valorem duty in respect of the distinct part of the consideration therein specified. 5 10

(3.) Where there are several instruments of conveyance for completing the purchaser's title to property sold, the principal instrument of conveyance only is to be charged with ad valorem duty, and the other instruments are to be respectively charged with such other duty as they may be liable to, but the last-mentioned duty shall not exceed the ad valorem duty payable in respect of the principal instrument. 15

(4.) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance is to be charged with ad valorem duty in respect of the consideration moving from the sub-purchaser. 20 25

(5.) Where a person having contracted for the purchase of any property but not having obtained a conveyance contracts to sell the whole, or any part or parts thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts or parcels, the conveyance of each part or parcel is to be charged with ad valorem duty in respect only of the consideration moving from the sub-purchaser thereof, without regard to the amount or value of the original consideration. 30

(6.) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with ad valorem duty in respect of the consideration moving from him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable only with such other duty as it may be liable to, but the last-mentioned duty shall not exceed the ad valorem duty. 35 40

59.—(1.) Any contract or agreement made in England or Ireland under seal, or under hand only, or made in Scotland, with or without any clause of registration, for the sale of any equitable estate or interest in any property whatsoever, or for the sale of any estate or interest in any property except lands, tenements, hereditaments, or heritages, or property locally situate out of the United Kingdom, or goods, wares or merchandise, or stock, or marketable securities, or any ship or vessel, or part interest, share, or property of or in any ship or vessel, shall be charged with the same ad valorem duty, to be paid by the purchaser, as if it were an actual conveyance on sale of the estate, interest, or property contracted or agreed to be sold.

A.D. 1891.
 Certain contracts to be chargeable as conveyances on sale.
 [52 & 53 Vict. c. 42. s. 15.]

(2.) Where the purchaser has paid the said ad valorem duty and before having obtained a conveyance or transfer of the property, enters into a contract or agreement for the sale of the same, the contract or agreement shall be charged, if the consideration for that sale is in excess of the consideration for the original sale, with the ad valorem duty payable in respect of such excess consideration, and in any other case with the fixed duty of ten shillings or of sixpence, as the case may require.

(3.) Where duty has been duly paid in conformity with the foregoing provisions, the conveyance or transfer made to the purchaser or sub-purchaser, or any other person on his behalf or by his direction, shall not be chargeable with any duty, and the Commissioners, upon application, either shall denote the payment of the ad valorem duty upon the conveyance or transfer, or shall transfer the ad valorem duty thereto upon production of the contract or agreement, or contracts or agreements, duly stamped.

(4.) Provided that where any such contract or agreement is stamped with the fixed duty of ten shillings or of sixpence, as the case may require, the contract or agreement shall be regarded as duly stamped for the mere purpose of proceedings to enforce specific performance or recover damages for the breach thereof.

(5.) Provided also that where any such contract or agreement is stamped with the said fixed duty, and a conveyance or transfer made in conformity with the contract or agreement is presented to the Commissioners for stamping with the ad valorem duty chargeable thereon within the period of six months after the first execution of the contract or agreement, or within such longer period as the Commissioners may think reasonable in the circumstances of the case, the conveyance or transfer shall be stamped accordingly, and the same, and the said contract or agreement, shall be deemed to be duly stamped. Nothing in this proviso shall alter or affect the

A.D. 1891. — provisions as to the stamping of a conveyance or transfer after the execution thereof.

(6.) Provided also, that the ad valorem duty paid upon any such contract or agreement shall be returned by the Commissioners in case the contract or agreement be afterwards rescinded or annulled, 5 or for any other reason be not substantially performed or carried into effect, so as to operate as or be followed by a conveyance or transfer.

As to the sale of an annuity or right not before in existence.
[s. 75.]

60. Where upon the sale of any annuity or other right not before in existence such annuity or other right is not created by 10 actual grant or conveyance, but is only secured by bond, warrant of attorney, covenant, contract, or otherwise, the bond or other instrument, or some one of such instruments, if there be more than one, is to be charged with the same duty as an actual grant or conveyance, and is for the purposes of this Act to be deemed an 15 instrument of conveyance on sale.

Principal instrument, how to be ascertained.
[s. 77.]

61.—(1.) In the cases herein-after specified the principal instrument is to be ascertained in the following manner:

(a.) Where any copyhold or customary estate is conveyed by a deed, no surrender being necessary, the deed is to be deemed 20 the principal instrument:

(b.) In other cases of copyhold or customary estates, the surrender or grant, if made out of court, or the memorandum thereof, and the copy of court roll of the surrender or grant, if made in court, is to be deemed the principal instrument: 25

(c.) Where in Scotland there is a disposition or assignation executed by the seller, and any other instrument is executed for completing the title, the disposition or assignation is to be deemed the principal instrument.

(2.) In any other case the parties may determine for themselves 30 which of several instruments is to be deemed the principal instrument, and may pay the ad valorem duty thereon accordingly.

Conveyances on any Occasion except Sale or Mortgage.

What is to be deemed a conveyance on any occasion, not being a sale or mortgage.
[s. 78.]

62. Every instrument, and every decree or order of any court or of any commissioners, whereby any property on any occasion, 35 except a sale or mortgage, is transferred to or vested in any person, is to be charged with duty as a conveyance or transfer of property.

Provided that a conveyance or transfer made for effectuating the appointment of a new trustee is not to be charged with any higher duty than ten shillings.

Attested Copies and Extracts.

A.D. 1891.

63. An attested or otherwise authenticated copy or extract of or from—

Stamping of certain copies and extracts after attestation. [s. 79.]

- (1.) An instrument chargeable with any duty ;
 - 5 (2.) An original will, testament, or codicil ;
 - (3.) The probate or probate copy of a will or codicil ;
 - (4.) Letters of administration or a confirmation of a testament ;
- may be stamped at any time within fourteen days after the date of the attestation or authentication on payment of the duty only.

10 *Certified Copies and Extracts from Registers of Births, &c.*

64. The duty upon a certified copy or extract of or from any register of births, baptisms, marriages, deaths, or burials is to be paid by the person requiring the copy or extract, and may be denoted by an adhesive stamp, which is to be cancelled by the

15 person by whom the copy or extract is signed before he delivers the same out of his hands, custody, or power.

Duty may be denoted by adhesive stamp. [s. 80.]

Copyhold and Customary Estates.

65.—(1.) No instrument is to be charged more than once with duty by reason of relating to several distinct tenements, in respect

20 whereof several fines or fees are due to the lord or steward of the manor.

Provisions as to payment of duty. [ss. 81 and 82.]

(2.) The copy of court roll of a surrender or grant made out of court shall not be admissible or available as evidence of the surrender or grant, unless the surrender or grant, or the

25 memorandum thereof, is duly stamped, of which fact the certificate of the steward of the manor on the face of the copy shall be sufficient evidence.

(3.) The entry upon the court rolls of a surrender or grant shall not be admissible or available as evidence of the surrender or

30 grant unless the surrender or grant, if made out of court, or the memorandum thereof, or the copy of court roll of the surrender or grant, if made in court, is duly stamped, of which fact the certificate of the steward of the manor in the margin of the entry shall be sufficient evidence.

66.—(1.) All the facts and circumstances affecting the liability to duty of the copy of court roll of any surrender or grant made in court, or the amount of duty with which any such copy of court roll is chargeable, are to be fully and truly stated in a note to be delivered to the steward of the manor before the surrender

35 or grant is made.

40

Facts affecting duty to be stated in note. [ss. 83 and 84.]

A.D. 1891.

(2.) The steward of every manor shall refuse—

(a.) To accept in court any surrender, or to make in court any grant, until such a note as is required by this section has been delivered to him; or

(b.) To enter on the court rolls, or accept any presentment of, or admit any person to be tenant under or by virtue of, any surrender or grant made out of court, or any deed which is not duly stamped:

And in any case in which he does not so refuse shall incur a fine of fifty pounds. 10

(3.) If any person with intent to defraud Her Majesty,—

(a.) Makes in court any surrender before such a note as aforesaid has been delivered to the steward of the manor; or

(b.) Being employed or concerned in or about the preparation of any such note as aforesaid, neglects or omits fully and truly to state therein all the above-mentioned facts and circumstances; he shall incur a fine of fifty pounds. 15

Steward to
make out
duly stamped
copies.
[s. 85.]

67. The steward of every manor shall, within four months from the day on which any surrender or grant is made in court, make out a duly stamped copy of court roll of such surrender or grant, and have the same ready for delivery to the person entitled thereto, and in default of so doing shall incur a fine of fifty pounds. and the duty payable in respect of the copy of court roll shall be a debt to Her Majesty from the steward, whether he has received it or not, and if he has not received the duty the same shall also be a debt to Her Majesty from the person entitled to the copy.

Steward
may refuse
to proceed
except on
payment of
his fees and
duty.
[s. 86.]

68. The steward of any manor may, before he accepts in court any surrender or makes in court any grant, demand the payment of his lawful fees in relation to the surrender or grant, together with the duty payable on the copy of court roll thereof, and may refuse to proceed in the matter or to deliver the copy of court roll to any person until the fees and duty are paid. 30

*Delivery Orders.*Provisions as
to duty on
delivery
order.
[ss. 87, 89,
and 91.]

69.—(1.) For the purposes of this Act the expression “delivery order” means any document or writing entitling, or intended to entitle, any person therein named, or his assigns, or the holder thereof, to the delivery of any goods, wares, or merchandise of the value of forty shillings or upwards lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such document or writing being signed by or on behalf of the owner of

such goods, wares, or merchandise, upon the sale or transfer of the property therein. A.D. 1891.

(2.) A delivery order is to be deemed to have been given upon a sale of, or transfer of the property in, goods, wares, or merchandise of the value of forty shillings or upwards, unless the contrary is expressly stated therein.

(3.) The duty upon a delivery order may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is made, executed, or issued.

10 70.—(1.) If any person—

(a.) Untruly states, or knowingly allows to be untruly stated, in a delivery order, either that the transaction to which it relates is not a sale or transfer of property, or that the goods, wares, or merchandise to which it relates are not of the value of forty shillings; or

Penalty for use of unstamped or untrue order. [s. 91.]

15 (b.) Makes, signs, or issues any delivery order chargeable with duty, but not being duly stamped; or

(c.) Knowingly, either himself, or by his servant or any other person, delivers, or procures, or authorises the delivery of, any goods, wares, or merchandise mentioned in any delivery order which is not duly stamped, or which contains to his knowledge any false statement with reference either to the nature of the transaction, or the value of the goods, wares, or merchandise,

20 he shall incur a fine of twenty pounds.

(2.) But a delivery order is not, by reason of the same being unstamped, to be deemed invalid in the hands of the person having the custody of, or delivering out, the goods, wares, or merchandise therein mentioned, unless such person is proved to have been party or privy to some fraud on the revenue in relation thereto.

30 71. The duty upon a delivery order is, in the absence of any special stipulation, to be paid by the person to whom the order is given, and any person from whom a delivery order chargeable with duty is required may refuse to give it, unless or until the amount of the duty is paid to him.

By whom duty on delivery order to be paid. [s. 90.]

Duplicates and Counterparts.

72. The duplicate or counterpart of an instrument chargeable with duty (except the counterpart of an instrument chargeable as a lease, such counterpart not being executed by or on behalf of any lessor or grantor,) is not to be deemed duly stamped unless it is stamped as an original instrument, or unless it appears by some

Provision as to duplicates and counterparts. [s. 93.]

A.D. 1891. stamp impressed thereon that the full and proper duty has been paid upon the original instrument of which it is the duplicate or counterpart.

Exchange and Partition or Division.

As to exchange, &c.
[s. 94.]

73. Where upon the exchange of any real or heritable property 5 for any other real or heritable property, or upon the partition or division of any real or heritable property, any consideration exceeding in amount or value one hundred pounds is paid or given, or agreed to be paid or given, for equality, the principal or only instrument whereby the exchange or partition or division is 10 effected is to be charged with the same ad valorem duty as a conveyance on sale for the consideration, and with that duty only; and where in any such case there are several instruments for completing the title of either party, the principal instrument is to be ascertained, and the other instruments are to be charged 15 with duty in the manner herein-before provided in the case of several instruments of conveyance.

Grants of Honours and Dignities.

Duty to be charged in respect of highest rank
[s. 95.]

74.—(1.) Where two or more honours or dignities are granted by the same letters patent to the same person, such letters patent 20 are to be charged with the proper duty in respect of the highest in point of rank only.

(2.) Where any honour or dignity is granted to any person in remainder, the letters patent are to be charged with such further duty in respect of every remainder as would be payable 25 for an original grant of the same honour or dignity.

Leases.

Agreements for not more than thirty-five years to be charged as leases.
[s. 96.]

75.—(1.) An agreement for a lease or tack, or with respect to the letting of any lands, tenements, or heritable subjects for any term not exceeding thirty-five years, or for any indefinite term, 30 is to be charged with the same duty as if it were an actual lease or tack made for the term and consideration mentioned in the agreement.

(2.) A lease or tack made subsequently to, and in conformity with, such an agreement duly stamped, is to be charged with the 35 duty of sixpence only.

Leases how to be charged in respect of produce, &c.
[s. 97.]

76.—(1.) Where the consideration, or any part of the consideration, for which a lease or tack is granted or agreed to be granted, consists of any produce or other goods, the value of the

produce or goods is to be deemed a consideration in respect of which the lease or tack or agreement is chargeable with ad valorem duty. A.D. 1891.

(2.) Where it is stipulated that the value of the produce or goods is to amount at least to, or is not to exceed, a given sum, or where the lessee is specially charged with, or has the option of paying after any permanent rate of conversion, the value of the produce or goods is, for the purpose of assessing the ad valorem duty, to be estimated at the given sum, or according to the permanent rate.

10 (3.) A lease or tack or agreement for a lease or tack made either wholly or partially for any such consideration, if it contains a statement of the value thereof, and is stamped in accordance with the statement, is, so far as regards the subject matter of the statement, to be deemed duly stamped, unless or until it is otherwise
15 shown that the statement is incorrect, and that the lease or tack or agreement is in fact not duly stamped.

77.—(1.) A lease or tack, or agreement for a lease or tack, or with respect to any letting, is not to be charged with any duty in respect of any penal rent, or increased rent in the nature of a penal
20 rent, thereby reserved or agreed to be reserved or made payable, or by reason of being made in consideration of the surrender or abandonment of any existing lease, tack, or agreement, of or relating to the same subject matter.

(2.) A lease made for any consideration in respect whereof it
25 is chargeable with ad valorem duty, and in further consideration either of a covenant by the lessee to make, or of his having previously made, any substantial improvement of or addition to the property demised to him, or of any covenant relating to the matter of the lease, is not to be charged with any duty in respect of such
30 further consideration.

(3.) No lease for a life or lives not exceeding three, or for a term of years determinable with a life or lives not exceeding three, and no lease for a term absolute not exceeding twenty-one years, granted by an ecclesiastical corporation aggregate or sole, is to be charged
35 with any higher duty than thirty-five shillings.

(4.) A lease for a definite term exceeding thirty-five years granted under the Trinity College (Dublin) Leasing and Perpetuity Act, 1851, is not to be charged with any higher duty than would have been chargeable thereon if it had been a lease for a definite term
40 not exceeding thirty-five years.

A.D. 1891.

75. An instrument whereby the rent reserved by any other instrument chargeable with duty and duly stamped as a lease or tack is increased is not to be charged with duty otherwise than as a lease or tack in consideration of the additional rent thereby made payable.

5

Duty in
certain cases
may be
denoted by
adhesive
stamp.
[ss. 99 and
100
50 & 51 Vict.
c. 42, s. 7.]

78.—(1.) The duty upon an instrument chargeable with duty as a lease or tack of—

(a.) Any dwelling-house, or part of a dwelling-house, for a definite term not exceeding a year at a rent not exceeding the rate of ten pounds per annum; or

10

(b.) Any furnished dwelling-house or apartments for any definite term less than a year;

And upon the duplicate or counterpart of any such instrument, may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is first executed.

15

(2.) Every person who executes, or prepares or is employed in preparing, any such instrument (except letters or correspondence) which is not, at or before the execution thereof, duly stamped, shall incur a fine of five pounds.

Letters of Allotment or Renunciation, Scrip Certificates, and Scrip.

20

Provisions
as to letters
of allotment,
&c. [s. 101.
43 & 44 Vict.
c. 20, s. 50.]

79.—(1.) Every person who executes, grants, issues, or delivers out any document chargeable with duty as a letter of allotment, letter of renunciation, or scrip certificate, or as scrip, before the same is duly stamped, shall incur a fine of twenty pounds.

25

(2.) The stamp duty of one penny on a letter of renunciation may be denoted by an adhesive stamp which is to be cancelled by the person by whom the letter of renunciation is executed.

Letters or Powers of Attorney and Voting Papers.

Provisions as
to proxies
and voting
papers
[s. 102.]

80.—(1.) Every letter or power of attorney for the purpose of appointing a proxy to vote at a meeting, and every voting paper, hereby respectively charged with the duty of one penny, is to specify the day upon which the meeting at which it is intended to be used is to be held, and is to be available only at the meeting so specified, and any adjournment thereof.

35

A.D. 1891.

(2.) The duty of one penny may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is executed, and a letter or power of attorney or voting paper charged with the duty of one penny is not to be stamped
5 after the execution thereof by any person.

(3.) Every person who makes or executes, or votes, or attempts to vote, under or by means of any such letter or power of attorney or voting paper, not being duly stamped, shall incur a fine of fifty pounds, and every vote given or tendered under the authority
10 or by means of the letter or power of attorney or voting paper, shall be void.

81. A letter or power of attorney for the sale, transfer, or acceptance of any of the Government or Parliamentary stocks or funds, duly stamped for that purpose, is not to be charged with any
15 further duty by reason of containing an authority for the receipt of the dividends on the same stocks or funds.

Power relating to Government stocks, how to be charged. [s. 103.]

*Marketable Securities and Foreign and Colonial Share
Certificates.*

82.—(1.) Marketable securities for the purpose of the charge of
20 duty thereon include—

Meaning of marketable securities for charge of duty and foreign and colonial share certificate. [34 Vict. c. 4. s. 2. 48 & 49 Vict. c. 51. s. 21. 51 & 52 Vict. c. 8. s. 12.]

(a.) A marketable security, made or issued by or on behalf of any company or body of persons corporate or unincorporate formed or established in the United Kingdom; and

25 (b.) A marketable security by or on behalf of any foreign state or government, or foreign or colonial municipal body, corporation, or company (herein-after called a foreign security), bearing date or signed after the third day of June one thousand eight hundred and sixty-two.

(i.) Which is made or issued in the United Kingdom, or

30 (ii.) Which, though originally issued to the holder out of the United Kingdom, has been, after the sixth day of August one thousand eight hundred and eighty-five, or is offered by him for subscription, and given or delivered to a subscriber in the United Kingdom, or

35 (iii.) Which, the interest thereon being payable in the United Kingdom, is assigned, transferred, or in any manner negotiated in the United Kingdom; and

(c.) A marketable security by or on behalf of any colonial government which if the borrower were a foreign government

A.D. 1891.

would be a foreign security (herein-after called a colonial government security).

(2.) For the purposes of this Act the expression "foreign or colonial share certificate" includes any document whatever, being *prima facie* evidence of the title of any person as proprietor of, or as having the beneficial interest in, any share or shares on stock or debenture stock or funded debt of any foreign or colonial company or corporation where such person is not registered in respect thereof in a register duly kept in the United Kingdom.

Penalty on issuing, &c. any foreign or colonial security not duly stamped. [34 Vict. c. 4. s. 3.]

Foreign or colonial securities may be stamped without penalty. [s. 115.]

Annual duties to be denoted by adhesive stamps. [51 & 52 Vict. c. 8. s. 12.]

83. Every person who in the United Kingdom makes, issues, assigns, transfers, negotiates, or offers for subscription, any foreign security or colonial government security not being duly stamped, shall incur a fine of twenty pounds.

84. The Commissioners may at any time, without reference to the date thereof, allow any foreign security or colonial government security to be stamped without the payment of any penalty, upon being satisfied, in any manner that they may think proper, that it was not made or issued, and has not been transferred, assigned, or negotiated within the United Kingdom.

85.—(1.) The duties charged upon a marketable security on the occasion of the first transfer by delivery thereof in any year, and upon a foreign or colonial share certificate, on the occasion of the first delivery thereof in any year are to be denoted by adhesive stamps appropriated by words and figures on the face thereof to the duties and the year.

(2.) Every person who delivers or transfers, or is concerned as broker or agent in delivering or transferring, any instrument chargeable with any duty so payable, and not being duly stamped, shall incur a fine of twenty pounds.

(3.) Where the holder of any foreign or colonial share certificate bearing the stamp for any year shall, in the course of the year, cause himself to be registered in the register of the foreign or colonial company or corporation to which it relates, and shall obtain a new certificate consequent upon the registration, the Commissioners may, subject to such regulations as they may prescribe, stamp the new certificate for the same year without payment of duty.

Mortgages, &c.

Meaning of "mortgage."

86.—(1.) For the purposes of this Act the expression "mortgage" means a security by way of mortgage for the payment of any definite and certain sum of money advanced or lent at the time, or previously due and owing, or forborne to be paid, being

payable, or for the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current, together with any sum already advanced or due, or without, as the case may be ;

A.D. 1891.
[s. 105.
51 & 52 Vict.
c. 8, ss. 14,
and 15.]

5 And includes—

10 (a.) Conditional surrender by way of mortgage, further charge, wadset, and heritable bond, disposition, assignation, or tack in security, and eik to a reversion of or affecting any lands, estate, or property, real or personal, heritable or moveable, whatsoever : and

15 (b.) Any deed containing an obligation to infest any person in an annual rent, or in lands or other heritable subjects in Scotland, under a clause of reversion, but without any personal bond or obligation therein contained for payment of the money or stock intended to be secured : and

20 (c.) Any conveyance of any lands, estate, or property whatsoever in trust to be sold or otherwise converted into money, intended only as a security, and redeemable before the sale or other disposal thereof, either by express stipulation or otherwise, except where the conveyance is made for the benefit of creditors generally, or for the benefit of creditors specified who accept the provision made for payment of their debts, in full satisfaction thereof, or who exceed five in number : and

25 (d.) Any defeazance, letter of reversion, back bond, declaration, or other deed or writing for defeating or making redeemable or explaining or qualifying any conveyance, transfer, disposition, assignation, or tack of any lands, estate, or property whatsoever, apparently absolute, but intended only as a security : and

30 (e.) Any agreement (other than an agreement chargeable with duty as an equitable mortgage), contract, or bond accompanied with a deposit of title deeds for making a mortgage, wadset, or any other security or conveyance as aforesaid of any lands, estate, or property comprised in the title deeds, or for pledging or charging the same as a security : and

35 (f.) Any deed whereby a real burden is declared or created on lands or heritable subjects in Scotland : and

40 (g.) Any deed operating as a mortgage of any stock or marketable security.

(2.) For the purpose of this Act the expression “equitable mortgage” means an agreement or memorandum, under hand only, relating to the deposit of any title deeds or instruments constituting

A.D. 1891 — or being evidence of the title to any property whatever (other than stock or marketable security), or creating a charge on such property.

Direction as to duty in certain cases. (ss. 106, 108, 109, 110, and 111.)

87.—1.) A security for the transfer or retransfer of any stock is to be charged with the same duty as a similar security for a sum of money equal in amount to the value of the stock; and a transfer, 5 assignment, disposition, or assignation of any such security, and a reconveyance, release, discharge, surrender, re-surrender, warrant to vacate, or renunciation of any such security, is to be charged with the same duty as an instrument of the same description relating to a sum of money equal in amount to the value of the stock. 10

(2.) A security for the payment of any rentcharge, annuity, or periodical payments, by way of repayment, or in satisfaction or discharge of any loan, advance, or payment intended to be so repaid, satisfied, or discharged, is to be charged with the same duty as a similar security for the payment of the sum of money so lent, 15 advanced, or paid.

(3.) A transfer of a duly stamped security, and a security by way of further charge for money or stock, added to money or stock previously secured by a duly stamped instrument, is not to be charged with any duty by reason of its containing any further or additional 20 security for the money or stock transferred or previously secured, or the interest or dividends thereof, or any new covenant, proviso, power, stipulation, or agreement in relation thereto, or any further assurance of the property comprised in the transferred or previous security. 25

(4.) Where any copyhold or customary lands or hereditaments are mortgaged alone by means of a conditional surrender or grant, the ad valorem duty is to be charged on the surrender or grant, if made out of court, or the memorandum thereof, and on the copy 30 of court roll of the surrender or grant, if made in court.

(5.) Where any copyhold or customary lands or hereditaments are mortgaged, together with other property, for securing the same money or the same stock, the ad valorem duty is to be charged on the instrument relating to the other property, and the surrender or grant, or the memorandum thereof, or the copy of court 35 roll of the surrender or grant, as the case may be, is not to be charged with any higher duty than ten shillings.

(6.) An instrument chargeable with ad valorem duty as a mortgage is not to be charged with any further duty by reason of the equity of redemption in the mortgaged property being thereby con- 40 veyed or limited in any other manner than to a purchaser, or in trust for, or according to the direction of, a purchaser.

88.—(1.) A security for the payment or repayment of money to be lent, advanced, or paid, or which may become due upon an account current, either with or without money previously due, is to be charged, where the total amount secured or to be ultimately recoverable is in any way limited, with the same duty as a security for the amount so limited.

A.D. 1891.
Security
for future
advances,
how to be
charged.
[s. 107.
51 & 52 Vict.
c. 8. s. 15.]

(2.) Where such total amount is unlimited, the security is to be available for such an amount only as the ad valorem duty impressed thereon extends to cover, but where any advance or loan is made in excess of the amount covered by that duty the security shall for the purpose of stamp duty be deemed to be a new and separate instrument, bearing date on the day on which the advance or loan is made.

(3.) Provided that no money to be advanced for the insurance of any property comprised in the security against damage by fire, or for keeping up any policy of life insurance comprised in the security, or for affecting in lieu thereof any new policy, or for the renewal of any grant or lease of any property comprised in the security upon the dropping of any life whereon the property is held, shall be reckoned as forming part of the amount in respect whereof the security is chargeable with ad valorem duty.

89. The exemption from stamp duty conferred by the Act of the Session held in the sixth and seventh years of King William the Fourth, chapter thirty-two, for the regulation of benefit building societies, shall not extend to any mortgage made after the thirty-first day of July one thousand eight hundred and sixty-eight, except a mortgage by a member of a benefit building society for securing the repayment to the society of money not exceeding five hundred pounds.

Exemption
from stamp
duty in
favour of
benefit build-
ing societies
restricted.
[s. 112.
31 & 32 Vict.
c. 124. s. 11.]

30

Notarial Acts.

90. The duty upon a notarial act, and upon the protest by a notary public of a bill of exchange or promissory note, may be denoted by an adhesive stamp, which is to be cancelled by the notary.

Duty may
be denoted
by adhesive
stamp.
[s. 116.]

35

Policies of Insurance.

91. For the purposes of this Act the expression "policy of insurance" includes every writing whereby any contract of insurance is made or agreed to be made, or is evidenced, and the expression "insurance" includes assurance.

Meaning of
policy of
insurance.
[s. 117.
28 & 29 Vict.
c. 30.
30 & 31 Vict.
c. 23. s. 4.]

[392.]

E

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Policies of Sea Insurance.

Meaning of
policy of
sea insur-
ance.

[30 & 31 Vict.
c. 23, ss. 4,
and 12.
47 & 48 Vict.
c. 62, s. 8.]

92.—(1.) For the purposes of this Act the expression “policy of sea insurance” means any insurance (including re-insurance) made upon any ship or vessel, or upon the machinery, tackle, or furniture of any ship or vessel, or upon any goods, merchandise, or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in or relating to, any ship or vessel, and includes any insurance of goods, merchandise, or property for any transit which includes not only a sea risk, but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance.

(2.) Where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise, or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise, or property from any risk, loss, or damage, such agreement or engagement shall be deemed to be a contract for sea insurance.

Contract
to be in
writing.

[30 & 31 Vict.
c. 23, ss. 7
and 8.]

93.—(1.) A contract for sea insurance (other than such insurance as is referred to in the fifty-fifth section of the Merchant Shipping Act Amendment Act, 1862) shall not be valid unless the same is expressed in a policy of sea insurance.

(2.) No policy of sea insurance made for time shall be made for any time exceeding twelve months.

(3.) A policy of sea insurance shall not be valid unless it specifies the particular risk or adventure, the names of the subscribers or underwriters, and the sum or sums insured, and is made for a period not exceeding twelve months.

Policy for
voyage and
time charge-
able with two
duties.

[30 & 31 Vict.
c. 23, s. 11.
47 & 48 Vict.
c. 62, s. 8.]

94. Where any sea insurance is made for a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy is to be charged with duty as a policy for a voyage, and also with duty as a policy for time.

No policy
valid unless
duly
stamped.

[a. 117.
30 & 31 Vict.
c. 23, s. 9.]

95.—(1.) A policy of sea insurance may not be stamped at any time after it is signed or underwritten by any person, except in the two cases following; that is to say,

(a.) Any policy of mutual insurance having a stamp impressed thereon may, if required, be stamped with an additional stamp

provided that at the time when the additional stamp is required the policy has not been signed or underwritten to an amount exceeding the sum or sums which the duty impressed thereon extends to cover :

A.D. 1891.
39 & 40 Vict.
c. 6. s. 2.
50 & 51 Vict.
c. 15. s. 6.]

- 5 (b.) Any policy made or executed out of, but being in any manner enforceable within, the United Kingdom, may be stamped at any time within ten days after it has been first received in the United Kingdom on payment of the duty only.

- 10 (2.) Provided that a policy of sea insurance shall for the purpose of production in evidence be an instrument which may legally be stamped after the execution thereof, and the penalty payable by law on stamping the same shall be the sum of one hundred pounds.

- 15 **96.** Nothing in this Act shall prohibit the making of any alteration which may lawfully be made in the terms and conditions of any policy of sea insurance after the policy has been underwritten; provided that the alteration be made before notice of the determination of the risk originally insured, and that it do not prolong the time covered by the insurance thereby made beyond
20 the period of six months in the case of a policy made for a less period than six months, or beyond the period of twelve months in the case of a policy made for a greater period than six months, and that the articles insured remain the property of the same person or persons, and that no additional or further sum be insured by
25 reason or means of the alteration.

Legal alterations in policies may be made under certain restrictions. [30 & 31 Vict. c. 23. s. 10.]

97.—(1.) If any person—

- 30 (a.) becomes an assurer upon any sea insurance, or enters into any contract for sea insurance, or directly or indirectly receives or contracts or takes credit in account for any premium or consideration for any sea insurance, or knowingly takes upon himself any risk, or renders himself liable to pay, or pays any sum of money upon any loss, peril, or contingency relative to any sea insurance, unless the insurance is expressed in a policy of sea insurance duly stamped, or
35 (b.) makes or effects, or knowingly procures to be made or effected, any sea insurance, or directly or indirectly gives or pays, or renders himself liable to pay, any premium, or consideration for any sea insurance, or enters into any contract for sea insurance, unless the insurance is expressed in a policy of sea insurance duly stamped, or
40

Penalty on assuring unless policy duly stamped. [30 & 31 Vict. c. 23. ss. 13, 14, 15, and 16.]

A D. 1891.

(1.) is concerned in any fraudulent contrivance or device, or is guilty of any wilful act, neglect, or omission, with intent to evade the duties payable on policies of sea insurance, or whereby the duties may be evaded,

he shall for every such offence incur a fine of one hundred pounds. 5

(2.) Every broker, agent, or other person negotiating or transacting any sea insurance contrary to the true intent and meaning of this Act, or writing any policy of sea insurance upon material not duly stamped, shall for every such offence incur a fine of one hundred pounds, and shall not have any legal claim to any charge 10 for brokerage, commission, or agency, or for any money expended or paid by him with reference to the insurance, and any money paid to him in respect of any such charge shall be deemed to be paid without consideration, and shall remain the property of his employer. 15

(3.) If any person makes or issues, or causes to be made or issued, any document purporting to be a copy of a policy of sea insurance, and there is not at the time of the making or issue in existence a policy duly stamped whereof the said document is a copy, he shall for such offence in addition to any other fine 20 or penalty to which he may be liable incur a fine of one hundred pounds.

Policies of Insurance except Policies of Sea Insurance.

Meaning of
policy of life
insurance
and policy of
insurance
against acci-
dent.

[52 & 53 Vict.
c. 42, s. 20.
53 & 54 Vict.
c. 8, s. 20.]

98.—(1.) For the purposes of this Act the expression "policy of 25 life insurance" means a policy of insurance upon any life or lives or upon any event or contingency relating to or depending upon any life or lives except a policy of insurance against accident; and the expression "policy of insurance against accident" means a policy of insurance for any payment agreed to be made upon the death of 30 any person only from accident or violence or otherwise than from a natural cause, or as compensation for personal injury, and includes any notice or advertisement in a newspaper or other publication which purports to insure the payment of money upon the death 35 of or injury to the holder or bearer of the newspaper or publication containing the notice only from accident or violence or otherwise than from a natural cause.

(2.) A policy of insurance against accident is not to be charged with any further duty than one penny by reason of the same extending to any payment to be made during sickness or incapacity from personal injury. 40

99. The duty of one penny upon a policy of insurance other than a policy of sea insurance or life insurance may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the policy is first executed.

A.D. 1891.

Duty on certain policies may be denoted by adhesive stamp.

[s. 119. 44 & 45 Vict. c. 12. s. 44.]

Penalty for not making out policy, or making, &c. any policy not duly stamped. [s. 118.]

100. Every person who—

(1.) Receives, or takes credit for, any premium or consideration for any insurance other than a sea insurance, and does not, within one month after receiving, or taking credit for, the premium or consideration, make out and execute a duly stamped policy of insurance; or

(2.) Makes, executes, or delivers out, or pays or allows in account, or agrees to pay or allow in account, any money upon or in respect of any policy other than a policy of sea insurance which is not duly stamped;

shall incur a fine of twenty pounds.

Receipts.

101.—(1.) For the purposes of this Act the expression “receipt” includes any note, memorandum, or writing whereby any money amounting to two pounds or upwards, or any bill of exchange or promissory note for money amounting to two pounds or upwards, is acknowledged or expressed to have been received or deposited or paid, or whereby any debt or demand, or any part of a debt or demand, of the amount of two pounds or upwards, is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person.

Provisions as to duty upon receipts. [ss. 120 and 121.]

(2.) The duty upon a receipt may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the receipt is given before he delivers it out of his hands.

102. A receipt given without being stamped may be stamped with an impressed stamp upon the terms following; that is to say,

Terms upon which receipts may be stamped after execution.

(1.) Within fourteen days after it has been given, on payment of the duty and a penalty of five pounds;

[s. 122.]

(2.) After fourteen days, but within one month, after it has been given, on payment of the duty and a penalty of ten pounds; and shall not in any other case be stamped with an impressed stamp.

103. If any person—

Penalty for offences in reference to receipts. [s. 123.]

(1.) Gives a receipt liable to duty and not duly stamped; or

(2.) In any case where a receipt would be liable to duty refuses to give a receipt duly stamped; or

A.D. 1891. (3.) Upon a payment to the amount of two pounds or upwards gives a receipt for a sum not amounting to two pounds, or separates or divides the amount paid with intent to evade the duty ;

he shall incur a fine of ten pounds.

5

Settlements.

As to settlement of policy or security.
[s. 124.]

104.—(1.) Where any money which may become due or payable upon any policy of life insurance, or upon any security not being a marketable security, is settled or agreed to be settled, the instrument whereby the settlement is made or agreed to be made is to be charged with ad valorem duty in respect of that money. 10

(2.) Provided as follows :

(a.) Where, in the case of a policy, no provision is made for keeping up the policy, the ad valorem duty is to be charged only on the value of the policy at the date of the instrument: 15

(b.) If in any such case the instrument contains a statement of the said value, and is stamped in accordance with the statement, it is, so far as regards the policy, to be deemed duly stamped, unless or until it is shown that the statement is untrue, and that the instrument is in fact insufficiently stamped. 20

Settlements when not to be charged as securities.
[s. 125.]

105. An instrument chargeable with ad valorem duty as a settlement in respect of any money, stock, or security is not to be charged with any further duty by reason of containing provision for the payment or transfer of the money, stock, or security or provision, by reason of containing where the money, stock, or security is in reversion or is not paid or transferred upon the execution of the instrument, provision for the payment by the person entitled in possession to the interest or dividends of the money, stock, or security during the continuance of such possession, of any annuity or yearly sum not exceeding interest at the rate of four pounds per centum per annum upon the amount or value of the money, stock, or security. 30

Where several instruments one only to be charged with ad valorem duty.
[s. 126.]

106.—(1.) Where several instruments are executed for effecting the settlement of the same property, and the ad valorem duty chargeable in respect of the settlement of the property exceeds ten shillings, one only of the instruments is to be charged with the ad valorem duty. 35

(2.) Where a settlement is made in pursuance of a previous agreement upon which ad valorem settlement duty exceeding ten

shillings has been paid in respect of any property, the settlement is not to be charged with ad valorem duty in respect of the same property.

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(3.) In each of the aforesaid cases the instruments not chargeable with ad valorem duty are to be charged with the duty of ten shillings.

Share Warrants.

107. If a share warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall incur a fine of fifty pounds.

Penalty for issuing share warrant not duly stamped. [s. 127.]

Stock Certificates to Bearer.

108. For the purposes of this Act the expression "stock certificate to bearer" includes every stock certificate to bearer issued after the third day of June one thousand eight hundred and eighty-one, under the provisions of the Local Authorities Loans Act, 1875, or of any other Act authorising the creation of debenture stock, county stock, corporation stock, municipal stock, or funded debt, by whatever name known.

Meaning of stock certificate to bearer. 38 & 39 Vict. c. 83. [44 & 45 Vict. c. 12. s. 46.]

109.—(1.) Where the holder of a stock certificate to bearer has been entered on the register of the local authority as the owner of the share of stock described in the certificate, the certificate shall be forthwith cancelled so as to be incapable of being re-issued to any person.

Penalty for issuing stock certificate unstamped. [44 & 45 Vict. c. 12. s. 46.]

(2.) Every person by whom a stock certificate to bearer is issued without being duly stamped shall incur a fine of fifty pounds.

Transfers of Shares in Cost Book Mines.

110.—(1.) The duty upon a request or authority to the purser or other officer of a mining company conducted on the cost book system to enter or register the transfer of any share or part of a share of the mine, and the duty upon a notice to such purser or officer of any such transfer, may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the request, authority, or notice is written or executed.

Duty may be denoted by adhesive stamp. [s. 128.]

(2.) Every person who writes or executes any such request, authority, or notice, not being duly stamped, and every purser or other officer of any such company who in any manner obeys, complies with, or gives effect to any such request, authority, or notice, not being duly stamped, shall incur a fine of twenty pounds.

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Warrants for Goods.

Provisions as
to warrants
for goods.
[ss. 83, 89,
and 92.]

111.—(1.) For the purposes of this Act the expression “warrant for goods” means any document or writing, being evidence of the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods, wares, or merchandise lying 5 in any warehouse or dock, or upon any wharf, and signed or certified by or on behalf of the person having the custody of the goods, wares, or merchandise.

(2.) The duty upon a warrant for goods may be denoted by an adhesive stamp, which is to be cancelled by the person by whom 10 the instrument is made, executed, or issued.

(3.) Every person who makes, executes, or issues, or receives or takes by way of security or indemnity, any warrant for goods not being duly stamped, shall incur a fine of twenty pounds.

PART III.

15

SUPPLEMENTAL.

Duty on Capital of Companies.

Charge of
duty on
capital of
limited
liability
companies.
[51 & 52 Vict.
c. 8. s. 11.
52 & 53 Vict.
c. 7. s. 16.]

112. A statement of the amount which is to form the nominal share capital of any company to be registered with limited liability shall be delivered to the Registrar of Joint Stock Companies in 20 England, Scotland, or Ireland, and a statement of the amount of any increase of registered capital of any company now registered or to be registered with limited liability shall be delivered to the said registrar, and every such statement shall be charged with an ad valorem stamp duty of two shillings for every one hundred pounds 25 and any fraction of one hundred pounds over any multiple of one hundred pounds of the amount of such capital or increase of capital as the case may be.

Charge of
duty on
capital of
companies
with limited
liability
otherwise
than under
the Com-
panies Acts.
[52 & 53 Vict.
c. 7. s. 17.]

113.—(1.) Where by virtue of any letters patent granted by Her Majesty, or any Act, the liability of the holders of shares in 30 the capital of any corporation or company is limited otherwise than by registration with limited liability under the law in that behalf, a statement of the amount of nominal share capital of the corporation or company shall be delivered by the corporation or company to the Commissioners within one month after the date of 35 the letters patent or the passing of the Act: and in case of any

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increase of the amount of nominal share capital of any corporation or company, whether now existing or to be hereafter formed, being authorised by any letters patent or Act, a statement of the amount of such increase shall be delivered by the corporation or
5 company to the Commissioners within the like period.

(2.) The statement shall be charged with an ad valorem stamp duty of two shillings for every one hundred pounds and any fraction of one hundred pounds over any multiple of one hundred pounds of the amount of such capital or increase of capital as the case may be,
10 and shall be duly stamped accordingly when the same is delivered to the Commissioners.

(3.) In the case of neglect to deliver such a statement as is hereby required to be delivered, the corporation or company shall be liable to pay to Her Majesty a sum equal to ten pounds per centum upon
15 the amount of duty payable, and a like penalty for every month after the first month during which the neglect shall continue.

Composition for certain Stamp Duties.

114.—(1.) By way of composition for stamp duty chargeable on transfers of any stock of the Government of Canada which
20 may be inscribed in books kept in the United Kingdom or of any Colonial stock to which the Colonial Stock Act, 1877, applies, the Government of Canada or other colony, as the case may be, shall pay to the Commissioners a sum as stamp duty calculated at the rate of one shilling and threepence for every ten pounds, and any
25 fraction of ten pounds of the nominal amount of such stock inscribed in the name of each and every stockholder at the date of the composition—

With the addition—

30 (a.) when the period within which the stock is to be redeemed or paid off, or during which annual or other payments in respect of the redemption or payment off of the same are required to be made, exceeds sixty years, but does not exceed one hundred years from that date, of threepence for every such ten pounds or fraction of ten pounds; or

35 (b.) when the said period exceeds one hundred years, or no period is fixed for such redemption or payment off, or no such annual

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F

Composition for stamp duty on transfers of Canadian and colonial stock.
40 & 41 Vict. c. 59.
[37 & 38 Vict. c. 26. s. 4.
40 & 41 Vict. c. 59. s. 3.
43 & 44 Vict. c. 20. ss. 53, 54, and 55.]

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or other payments are required to be made, of sixpence for every such ten pounds or fraction of ten pounds ;

and in consideration of the payment transfers of the stock in respect of which the composition has been paid shall be exempt from stamp duty. 5

(2.) All sums certified by the Commissioners to have been received by way of composition for stamp duty on transfers of stock under this section shall be paid over to the National Debt Commissioners, and shall be applied by them towards the reduction of the National Debt in such manner as the Treasury from time to time direct. 10

Composition
for stamp
duty by
county
councils, &c.
[50 & 51 Vict.
c. 15. ss. 8,
9, 12, 15,
16.]

115.—(1.) Any county council or corporation or company may enter into an agreement with the Commissioners, if the Commissioners in their discretion think proper, for the delivery of an account showing the nominal amount of all the stock and funded debt of such county council, corporation, or company or the amount thereof in respect of which payment has been made, if the whole sums payable in respect thereof have not been paid; and after such agreement has been entered into the account shall be immediately delivered to the Commissioners, and a like account shall be delivered half yearly in each year. 15 20

(2.) The agreement shall specify the officer of the county council, corporation, or company, whether secretary, treasurer, accountant, or other officer, by whom the accounts are to be delivered, and such officer shall observe the rules in the first part of the Second Schedule to this Act, and is in those rules referred to by the expression "accountable officer." 25

(3.) There shall be charged by way of composition upon the aggregate amount appearing on every half-yearly account delivered to the Commissioners for every one hundred pounds and any fraction of one hundred pounds of such amount the duty of sixpence as a stamp duty, and so soon as any account has been delivered, and payment of the duty hereby imposed has been made, transfers of any stock or funded debt included in such account, and also any share warrants or stock certificates relating to such stock or funded debt, shall be exempt from duty. 30 35

(4.) If the duty charged is not paid upon the delivery of the account it shall be a debt due to Her Majesty from the county

council, corporation, or company on whose behalf the account is delivered. A.D. 1891.

(5.) In the case of wilful neglect to deliver such an account as is hereby required to be delivered, or to pay the duty in conformity with this section, the county council or corporation or company shall be liable to pay to Her Majesty a sum equal to ten pounds per centum upon the amount of duty payable and a like penalty for every month after the first month during which the neglect continues.

(6.) Where an agreement for composition under this section has been entered into by any county council or corporation or company, such county council or corporation or company shall have power, in addition to any fee exigible upon registration of any transfer of stock, or funded debt, as the case may be, or upon issue of any share warrant, or stock certificate relating thereto, to require payment of an amount not exceeding the amount of duty which would have been chargeable upon the transfer or share warrant or stock certificate if no such agreement had been entered into.

116.—(1.) Where any person issuing policies of insurance against accident, shall, in the opinion of the Commissioners, so carry on the business of such insurance as to render it impracticable or inexpedient to require that the duty of one penny be charged and paid upon the policies, the Commissioners may enter into an agreement with that person for the delivery to them of quarterly accounts of all sums received in respect of premiums on policies of insurance against accident.

Composition
for stamp
duty on
policies of
insurance
against
accident.
[52 & 53 Vict.
c. 42. s. 20.]

(2.) The agreement shall be in such form and shall contain such terms and conditions as the Commissioners may think proper, and the person with whom the agreement is entered into shall observe the rules in the second part of the Second Schedule to this Act.

(3.) After an agreement has been entered into between the Commissioners and any person and during the period for which the agreement is in force, no policy of insurance against accident issued by that person shall be chargeable with any duty, but in lieu of and by way of composition for that duty there shall be charged on the aggregate amount of all sums received in respect of premiums on policies of insurance against accident a duty at the rate of five pounds per centum as a stamp duty.

A.D. 1891.

(4.) If the duty charged is not paid upon the delivery of the account it shall be a debt due to Her Majesty from the person by or on whose behalf the account is delivered.

(5.) In the case of wilful neglect to deliver such an account as is hereby required or to pay the duty in conformity with this section 5 the person shall be liable to pay to Her Majesty a sum equal to ten pounds per centum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect continues.

Miscellaneous.

10

Conditions
and agree-
ments as
to stamp
duty void.
[51 & 52 Vict.
c. 8. s. 20.]

117. Every condition of sale framed with the view of precluding objection or requisition upon the ground of absence or insufficiency of stamp upon any instrument executed after the sixteenth day of May one thousand eight hundred and eighty-eight, and every contract, arrangement, or undertaking for assuming the liability 15 on account of absence or insufficiency of stamp upon any such instrument or indemnifying against such liability, absence, or insufficiency, shall be void.

Assignment
of policy of
life assur-
ance to be
stamped
before
payment of
money
assured.
[51 & 52 Vict.
c. 8. s. 19.]

118.—(1.) No assignment of a policy of life insurance shall confer on the assignee therein named, his executors, administrators, 20 or assigns, any right to sue for the moneys assured or secured thereby, or to give a valid discharge for the same, or any part thereof, unless the assignment is duly stamped, and no payment shall be made to any person claiming under any such assignment unless the same is duly stamped. 25

(2.) If any payment is made in contravention of this section, the stamp duty not paid upon the assignment, together with the penalty payable on stamping the same, shall be a debt due to Her Majesty from the person by whom the payment is made.

Instruments
relating to
Crown
property.
[s. 5.]

119. Except where express provision to the contrary is made by 30 this or any other Act, an instrument relating to property belonging to the Crown, or being the private property of the sovereign, is to be charged with the same duty as an instrument of the same kind relating to property belonging to a subject.

As to in-
struments

120. Any instrument which by any Act passed before the first 35 day of January one thousand eight hundred and seventy-one and not

relating to stamp duties, is specifically charged with the duty of thirty-five shillings, shall be chargeable only with the duty of ten shillings in lieu of the said duty of thirty-five shillings.

A.D. 1891.
charged with
the duty of
35s.

121. All fines imposed by this Act are to be sued for and recovered by information in the High Court in England in the name of the Attorney General for England, in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney General for Ireland.

[s. 4.]
Recovery of
penalties.
[s. 26.]

122.—(1.) In this Act, unless the context otherwise requires,—

Definitions.

10 The expression “Commissioners” means Commissioners of Inland Revenue :

[s. 2.]

The expression “material” includes every sort of material upon which words or figures can be expressed :

The expression “instrument” includes every written document :

15 The expression “stamp” means as well a stamp impressed by means of a die as an adhesive stamp :

The expression “stamped,” with reference to instruments and material, applies as well to instruments and material impressed with stamps by means of a die as to instruments and material having adhesive stamps affixed thereto :

20 The expressions “executed” and “execution,” with reference to instruments not under seal, mean signed and signature :

The expression “money” includes all sums expressed in British or in any foreign or colonial currency :

25 The expression “stock” includes any share in any stocks or funds transferable at the Bank of England or at the Bank of Ireland, and India promissory notes, and any share in the stocks or funds of any foreign or colonial state or government, or in the capital stock or funded debt of any county council, corporation, company, or society in the United Kingdom, or of any foreign or colonial corporation, company, or society :

30

The expression “marketable security” means a security of such a description as to be capable of being sold in any stock market in the United Kingdom :

35 The expression “steward” of a manor includes deputy steward.

(2.) In the application of this Act to Scotland expressions referring to the High Court shall be construed as referring to the Court of Session sitting as the Court of Exchequer.

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Repeal; Commencement; Short Title.

Repeal.

123. The enactments specified in the Third Schedule to this Act are hereby repealed from and after the commencement of this Act to the extent specified in the third column of that schedule.

Commence-
ment.

124. This Act shall come into operation on the first day of 5 January one thousand eight hundred and ninety-two.

Short title.

125. This Act may be cited as the Stamp Act, 1891.

SCHEDULES.

A.D. 1891.

Section 1.

FIRST SCHEDULE.

STAMP DUTIES ON INSTRUMENTS.

		Duty.			
		£	s.	d.	
5	ADMISSION in England of any person—				
	To the degree of barrister-at-law.				
	If he has been previously duly admitted to the said degree				
	in Ireland - - - - -	10	0	0	
	In any other case - - - - -	50	0	0	
10	<i>Exemption.</i>				
	Admission of any person who has been previously duly				[37 & 38 Vict.
	admitted as an advocate in Scotland.				c. 19. s. 1.]
	And see sections 18, 19, and 20.				
	ADMISSION in Ireland of any person—				
15	To the degree of barrister-at-law.				
	If he has been previously duly admitted to the said degree				[37 & 38 Vict.
	in England, or as an advocate in Scotland - - -	10	0	0	c. 19. s. 1.]
	In any other case - - - - -	50	0	0	
	And see sections 18, 19, and 20.				
20	ADMISSION in Scotland of any person—				
	As an advocate.				
	If he has been previously duly admitted to the degree of				[37 & 38 Vict.
	barrister-at-law in Ireland - - - - -	10	0	0	c. 19. s. 1.]
	In any other case - - - - -	50	0	0	
25	<i>Exemption.</i>				
	Admission of any person who has been previously duly				[37 & 38 Vict.
	admitted to the degree of barrister-at-law in England.				c. 19. s. 1.]
	And see sections 18, 19, and 20.				
	ADMISSION of any person—				
30	To be a member of either of the four Inns of Court in				
	England, or a student of the Society of King's Inns in				
	Dublin - - - - -	2	0	0	
	<i>Exemptions.</i>				
35	(1.) Admission of any person who has been previously duly				
	admitted a member of one of the Inns of Court in England,				
	to be a member of any other of the said Inns.				

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£ s. d.

- (2.) Admission of any person who has been previously duly admitted a student of the Society of King's Inns in Dublin, to be a member of any of the Inns of Court in England.

And see sections 18, 19, 20, and 21.

5

[36 & 37 Vict.
c. 66. s. 87.
40 & 41 Vict.
c. 57. s. 78.]

ADMISSION of any person—

As a solicitor of the Supreme Court in England, or of the Court of Judicature in Ireland - - -

25 0 0

And see sections 18 and 19.

[36 & 37 Vict.
c. 63.] ADMISSION in Scotland of any person—

10

- (1.) As a law agent to practise before the Court of Session or as a writer to the signet:

If he has previously paid the sum of 60*l.* for duty upon his articles of clerkship - - -

25 0 0

If he has been previously duly admitted as a law agent to practise before a sheriff court - - -

30 0 0

In any other case - - -

35 0 0

- (2.) As a law agent to practise before a sheriff court:

If he has previously paid the sum of 2*s.* 6*d.* for duty on his articles of clerkship - - -

54 17 6 20

In any other case - - -

55 0 0

Exemption.

Admission of any person who has been previously duly admitted as a law agent to practise before the Court of Session or as a writer to the signet to act in the other of those capacities.

25

And see sections 18 and 19.

ADMISSION to act as a notary public.

See FACULTY.

ADMISSION of any person—

30

As a Fellow of the College of Physicians in England, Scotland, or Ireland - - -

25 0 0

And see sections 18 and 19.

ADMISSION of any person to the degree of doctor of medicine in either of the universities in Scotland - - -

10 0 0 35

And see sections 18 and 19.

ADMISSION in England or Ireland of any person—

As a burgess, or into any corporation or company, in any city, borough, or town corporate.

In respect of birth, apprenticeship, or marriage, or, in Ireland, in respect of being engaged in any trade, mystery, or handicraft - - -

1 0 0

Upon any other ground - - -

3 0 0

40

£ s. d. A.D. 1891.

Exemptions.

(1.) Admission of any person to the freedom of the city of London by redemption.

5 (2.) Admission of any person to the freedom of the company of watermen and lightermen of the River Thames.

[36 Vict. c. 18.
s. 5.]

And see sections 18 and 19.

ADMISSION in Scotland of any person—

10 As a burghess, or into any corporation or company, in any burgh - - - - - 0 5 0

Exemption.

15 Admission of a craftsman or other person into any corporation within any royal burgh, burgh of royalty, or burgh of barony incorporated by the magistrates and council of such burgh, provided such craftsman or other person has been previously duly admitted a freeman or burghess of the burgh.

And see sections 18 and 19.

AFFIDAVIT and STATUTORY DECLARATION - 0 2 6

20 *Exemptions.*

(1.) Affidavit made for the immediate purpose of being filed, read, or used in any court, or before any judge, master, or officer of any court.

25 (2.) Affidavit or declaration made upon a requisition of the commissioners of any public board of revenue, or any of the officers acting under them, or required by law, and made before a justice of the peace.

30 (3.) Affidavit or declaration which may be required at the Bank of England or the Bank of Ireland to prove the death of any proprietor of any stock transferable there, or to identify the person of any such proprietor, or to remove any other impediment to the transfer of any such stock.

35 (4.) Affidavit or declaration relating to the loss, mutilation, or defacement of any bank note or bank post bill.

(5.) Declaration required to be made pursuant to any Act relating to marriages in order to a marriage without licence.

40 (6.) Declaration forming part of an application for a patent in conformity with the Patents, Designs, and Trade Marks Act, 1883.

[47 & 48 Vict.
c. 62, s. 9.]
46 & 47 Vict.
c. 157.

AGREEMENT or CONTRACT, accompanied with a deposit.

See MORTGAGE, &c., and sections 23 and 86.

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£ s. d.

AGREEMENT for a lease or tack, or for any letting.

See LEASE or TACK, and section 75.

AGREEMENT for sale of property.

See CONVEYANCE ON SALE, and section 59.

5

AGREEMENT or CONTRACT made or entered into pursuant
to the Highway Acts for or relating to the making, main-
taining, or repairing of highways - - -

0 0 6

AGREEMENT or any MEMORANDUM of an AGREE-
MENT, made in England or Ireland under hand only, or made
in Scotland without any clause of registration, and not other-
wise specifically charged with any duty, whether the same
be only evidence of a contract, or obligatory upon the parties
from its being a written instrument - - -

10

0 0 6

Exemptions.

15

(1.) Agreement or memorandum the matter whereof is not
of the value of 5*l*.

(2.) Agreement or memorandum for the hire of any
labourer, artificer, manufacturer, or menial servant.

(3.) Agreement, letter, or memorandum made for or relating
to the sale of any goods, wares, or merchandise.

20

(4.) Agreement or memorandum made between the master
and mariners of any ship or vessel for wages on any
voyage coastwise from port to port in the United
Kingdom.

25

(5.) Agreement entered into between a landlord and tenant
pursuant to sub-section six of section eight or sub-section
two of section twenty of the Land Law (Ireland) Act,
1881.

And see sections 22 and 23.

30

[45 & 46 Vict.
c. 72. s. 10.]44 & 45 Vict.
c. 49.ALLOTMENT. *See* LETTER OF ALLOTMENT.

ANNUITY, conveyance in consideration of.

See CONVEYANCE ON SALE, and section 56.

purchase of.

See CONVEYANCE ON SALE, and section 60.

35

creation of, by way of security.

See MORTGAGE, &c., and section 87.

instruments relating to, upon any other occasion.

See BOND, COVENANT, &c.

APPOINTMENT of a new trustee, and APPOINTMENT in
execution of a power of any property, or of any use, share, or
interest in any property, by any instrument not being a will -

40

0 10 0

And see section 62.

£ s. d. A.D. 1891.

APPOINTMENT of a gamekeeper.

See DEPUTATION.

APPRAISEMENT or VALUATION of any property, or of
 5 any interest therein, or of the annual value thereof, or of any
 dilapidations, or of any repairs wanted, or of the materials
 and labour used or to be used in any building, or of any
 artificers work whatsoever.

10	Where the amount of the appraisement or valuation does						
	not exceed 5 <i>l.</i> - - - - -						0 0 3
	Exceeds 5 <i>l.</i> and does not exceed 10 <i>l.</i> - - - - -						0 0 6
	" 10 <i>l.</i>	" 20 <i>l.</i>	-	-	-	-	0 1 0
	" 20 <i>l.</i>	" 30 <i>l.</i>	-	-	-	-	0 1 6
	" 30 <i>l.</i>	" 40 <i>l.</i>	-	-	-	-	0 2 0
15	" 40 <i>l.</i>	" 50 <i>l.</i>	-	-	-	-	0 2 6
	" 50 <i>l.</i>	" 100 <i>l.</i>	-	-	-	-	0 5 0
	" 100 <i>l.</i>	" 200 <i>l.</i>	-	-	-	-	0 10 0
	" 200 <i>l.</i>	" 500 <i>l.</i>	-	-	-	-	0 15 0
	" 500 <i>l.</i>	-	-	-	-	-	1 0 0

20 *Exemptions.*

- (1.) Appraisement or valuation made for, and for the infor-
 mation of, one party only, and not being in any manner
 obligatory as between parties either by agreement or
 operation of law.
- 25 (2.) Appraisement or valuation made in pursuance of the
 order of any Court of Admiralty, or of any Court of
 Appeal, from a judgment of any Court of Admiralty.
- (3.) Appraisement or valuation of property of a deceased
 person made for the information of an executor or other
 30 person required to deliver, in England or Ireland, an
 affidavit, or to record in any commissary court in
 Scotland an inventory of the estate of such deceased
 person.
- (4.) Appraisement or valuation of any property made for the
 purpose of ascertaining the legacy or succession or account
 35 duty payable in respect thereof.

[34 & 35 Vict.
c. 103. s. 26.]And *see* section 24.

APPRENTICESHIP, instrument of - - - 0 2 6

[53 & 54 Vict.
c. 8. s. 19.]*Exemptions.*

- 40 (1.) Instrument relating to any poor child apprenticed by
 or at the sole charge of any parish or township, or by or
 at the sole charge of any public charity, or pursuant to
 any Act for the regulation of parish apprentices.
 [392.] G 2

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£ s. d.

- (2.) Instrument of apprenticeship in Ireland, where the value of the premium or consideration does not exceed 10*l*.

And *see* section 25.

5

ARTICLES OF CLERKSHIP whereby any person first becomes bound to serve as a clerk in order to his admission,

[36 & 37 Vict.
c. 66. s. 87.
40 & 41 Vict.
c. 57. s. 78.
36 & 37 Vict.
c. 63.]

- (1.) As a solicitor of the Supreme Court in England or of the Court of Judicature in Ireland - - -

80 0 0

10

- (2.) As a law agent to practise before the Court of Session or as writer to the Signet in Scotland - - -

60 0 0

- (3.) As a law agent to practise before a sheriff court in Scotland - - -

0 2 6

And *see* sections 26, 27, and 28.

ARTICLES OF CLERKSHIP whereby any person, having been bound by previous duly stamped articles to serve as a clerk in order to his admission in any of the courts aforesaid, and not having completed his service so as to be entitled to such admission, becomes bound afresh for the same purpose.

15

Where the duty upon the previous articles was 2*s*. 6*d*. -

0 2 6

20

In any other case - - -

0 10 0

ASSIGNMENT or ASSIGNATION.

By way of security, or of any security. *See* MORTGAGE, &c.

Upon a sale, or otherwise. *See* CONVEYANCE.

ASSURANCE. *See* POLICY.

25

ATTESTED COPY. *See* COPY.

ATTORNEY, LETTER or POWER of. *See* LETTER OF

ATTORNEY, WARRANT of. *See* WARRANT OF ATTORNEY.

AWARD in England or Ireland, and AWARD or DECREET

ARBITRAL in Scotland.

30

In any case in which an amount or value is the matter in dispute—

Where no amount is awarded or the amount or value awarded does not exceed 5*l*. - - -

0 0 3

35

Where the amount or value awarded—

Exceeds 5*l*. and does not exceed 10*l*. - - -

0 0 6

„ 10*l*.

„ 20*l*.

0 1 0

„ 20*l*.

„ 30*l*.

0 1 6

„ 30*l*.

„ 40*l*.

0 2 0

„ 40*l*.

„ 50*l*.

0 2 6

40

„ 50*l*.

„ 100*l*.

0 5 0

„ 100*l*.

„ 200*l*.

0 10 0

„ 200*l*.

„ 500*l*.

0 15 0

„ 500*l*.

„ 750*l*.

1 0 0

„ 750*l*.

„ 1,000*l*.

1 5 0

45

„ 1,000*l*.

1 15 0

In any other case - - -

1 15 0

BACK BOND or BACK LETTER. *See* MORTGAGE, &c.

and sections 23 and 87.

BANK NOTE—

				£	s.	d.	A.D. 1891.
	For money not exceeding 1 <i>l</i> .	-	-	0	0	5	
	Exceeding 1 <i>l</i> . and not exceeding 2 <i>l</i> .	-	-	0	0	10	
5	" 2 <i>l</i> .	" 5 <i>l</i> .	-	0	1	3	
	" 5 <i>l</i> .	" 10 <i>l</i> .	-	0	1	9	
	" 10 <i>l</i> .	" 20 <i>l</i> .	-	0	2	0	
	" 20 <i>l</i> .	" 30 <i>l</i> .	-	0	3	0	
	" 30 <i>l</i> .	" 50 <i>l</i> .	-	0	5	0	
10	" 50 <i>l</i> .	" 100 <i>l</i> .	-	0	8	6	

And see sections 29, 30, and 31.

BILL OF EXCHANGE—

Payable on demand or at sight or on presentation - - - 0 0 1 [34 & 35 Vict.
c. 74. s. 2.]

And see sections 32, 34, and 38.

15 BILL OF EXCHANGE of any other kind whatsoever (*except a Bank Note*) and PROMISSORY NOTE of any kind whatsoever (*except a Bank Note*)—drawn, or expressed to be payable, or actually paid, or endorsed, or in any manner negotiated in the United Kingdom.

20	Where the amount or value of the money for which the bill or note is drawn or made does not exceed 5 <i>l</i> .	-	-	0	0	1	
	Exceeds 5 <i>l</i> . and does not exceed 10 <i>l</i> .	-	-	0	0	2	
	" 10 <i>l</i> .	" 25 <i>l</i> .	-	0	0	3	
	" 25 <i>l</i> .	" 50 <i>l</i> .	-	0	0	6	
25	" 50 <i>l</i> .	" 75 <i>l</i> .	-	0	0	9	
	" 75 <i>l</i> .	" 100 <i>l</i> .	-	0	1	0	
	" 100 <i>l</i> .—						
	for every 100 <i>l</i> ., and also for any fractional part of 100 <i>l</i> ., of such amount or value	-	-	0	1	0	

30 Exemptions.

(1.) Bill or note issued by the Bank of England or the Bank of Ireland.

35 (2.) Draft or order drawn by any banker in the United Kingdom upon any other banker in the United Kingdom, not payable to bearer or to order, and used solely for the purpose of settling or clearing any account between such bankers.

40 (3.) Letter written by a banker in the United Kingdom to any other banker in the United Kingdom, directing the payment of any sum of money, the same not being payable to bearer or to order, and such letter not being sent or delivered to the person to whom payment is to be made or to any person on his behalf.

45 (4.) Letter of credit granted in the United Kingdom, authorising drafts to be drawn out of the United Kingdom payable in the United Kingdom.

A.D. 1891

£ s. d.

	(5.) Draft or order drawn by the Paymaster General on behalf of the Court of Chancery in England or by the Accountant-General of the Supreme Court of Judicature in Ireland.	5
	(6.) Warrant or order for the payment of any annuity granted by the National Debt Commissioners, or for the payment of any dividend or interest on any share in the Government or Parliamentary stocks or funds.	
[55 & 56 Vict. c. 20, s. 7.]	(7.) Bill drawn by any person under the authority of the Admiralty, upon and payable by the Accountant General of the Navy.	10
	(8.) Bill drawn (according to a form prescribed by Her Majesty's orders by any person duly authorised to draw the same) upon and payable out of any public account for any pay or allowance of the army or auxiliary forces or for any other expenditure connected therewith.	15
[57 Geo. 2. c. 41, s. 8.]	(9.) Draft or order drawn upon any banker in the United Kingdom by an officer of a public department of the State for the payment of money out of a public account.	20
[54 & 55 Vict. c. 2, s. 21.]	(10.) Bill drawn in the United Kingdom for the sole purpose of remitting money to be placed to any account of public revenue.	
[55 & 56 Vict. c. 42, s. 16.]	(11.) Coupon or warrant for interest attached to and issued with any security, or with an agreement or memorandum for the renewal or extension of time for payment of a security.	25
	And see sections 32, 33, 34, 35, 36, 37, 38, and 39.	
	BILL OF LADING of or for any goods, merchandise, or effects to be exported or carried coastwise - - - - -	0 0 6
	And see section 40.	30
	BILL OF SALE—	
	Absolute. See CONVEYANCE ON SALE.	
	By way of security. See MORTGAGE, &c.	
	And see section 41.	
	BOND for securing the payment or repayment of money or the transfer or retransfer of stock.	35
	See MORTGAGE, &c. AND MARKETABLE SECURITY.	
	BOND in relation to any annuity upon the original creation and sale thereof.	
	See CONVEYANCE ON SALE, and section 50.	40
	BOND, COVENANT, or INSTRUMENT of any kind whatsoever.	
	(1.) Being the only or principal or primary security for any annuity (except upon the original creation thereof by way of sale or security, and except a superannuation annuity), or for any sum or sums of money at stated periods, not being interest for any principal sum secured by a duly stamped instrument, nor rent reserved by a lease or tack.	45

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5	For a definite and certain period, so that the total amount to be ultimately payable can be ascertained.	{ The same ad valorem duty as a bond or covenant for such total amount.	
	For the term of life or any other indefinite period.		
10	For every 5 <i>l.</i> , and also for any fractional part of 5 <i>l.</i> , of the annuity or sum periodically payable -		0 2 6
	(2.) Being a collateral or auxiliary or additional or substituted security for any of the above-mentioned purposes where the principal or primary instrument is duly stamped.		
15	Where the total amount to be ultimately payable can be ascertained - - - - -	{ The same ad valorem duty as a bond or covenant of the same kind for such total amount.	
20	In any other case :		
	For every 5 <i>l.</i> , and also for any fractional part of 5 <i>l.</i> , of the annuity or sum periodically payable -		0 0 6
25	(3.) Being a grant or contract for payment of a superannuation annuity, that is to say a deferred life annuity granted or secured to any person in consideration of annual premiums payable until he attains a specified age and so as to commence on his attaining that age.		
30	For every 5 <i>l.</i> and also for any fractional part of 5 <i>l.</i> of the annuity - - - - -		0 0 6
	BOND given pursuant to the directions of any Act, or of the Commissioners or the Commissioners of Customs, or any of their officers, for or in respect of any of the duties of excise or customs, or for preventing frauds or evasions thereof, or for any other matter or thing relating thereto.		
35	Where the penalty of the bond does not exceed 150 <i>l.</i> -	{ The same ad valorem duty as a bond for the amount of the penalty.	
40	In any other case - - - - -		0 5 0

[45 & 46 Viet.
c. 72. s. 8.]*Exemption.*

Bond given as aforesaid upon, or in relation to, the receiving or obtaining, or for entitling any person to receive or obtain, any drawback of any duty of excise or customs, for or in respect of any goods, wares, or merchandise exported or shipped to be exported from the United Kingdom to any parts beyond the seas, or upon or in relation to the obtaining of any debenture or certificate for entitling any person to receive any such drawback as aforesaid.

And see section 42.

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BOND on obtaining letters of administration in England or Ireland, or a confirmation of testament in Scotland - - - 0 5 0

Exemptions.

- (1.) Bond given by the widow, child, father, mother, brother or sister, of any common seaman, marine or soldier, dying in the service of Her Majesty. 5
- (2.) Bond given by any person where the estate to be administered does not exceed 100*l.* in value.
- BOND of any kind whatsoever not specifically charged with any duty: 10
- | | | |
|--|--|----|
| Where the amount limited to be recoverable does not exceed 300 <i>l.</i> - - - - - | { The same ad
valorem duty
as a bond for
the amount
limited. | 15 |
| In any other case - - - - - | | |
- BOND, accompanied with a deposit of title deeds, for making a mortgage, wadset, or other security on any estate or property therein comprised. 20
- See* MORTGAGE, &c., and section 86
- BOND, DECLARATION, or other DEED or WRITING for making redeemable any disposition, assignation, or tack, apparently absolute, but intended only as a security. 20
- See* MORTGAGE, &c., and sections 23 and 86.
- CERTIFICATE to be taken out yearly— 25
- (1.) By every person admitted or inrolled in England or Ireland as a solicitor, or in Scotland as a law agent or writer to the Signet, or in any part of the United Kingdom as a notary public. 30
- (2.) By every other legally qualified person who carries on business in England or Ireland as a conveyancer, special pleader, or draftsman in equity, and is obliged by law to take out such a certificate. 30

If such person practises or carries on his business	If he has been admitted or inrolled, or has carried on business, for three years or upwards.	If he has not been so long admitted or inrolled, or has not so long carried on business.	
In England, within ten miles from the General Post Office in the city of London - - -			35
In Scotland, within the city or shire of Edinburgh - - -	9 0 0	4 10 0	40
In Ireland, in the city of Dublin, or within three miles therefrom - - -			45
In England, Scotland, or Ireland, beyond the above-mentioned limits - - -	6 0 0	3 0 0	
And <i>see</i> sections 43, 44, 45, 46, 47, and 48.			

£ s. d. A.D. 1891.

5 CERTIFICATE of any goods, wares, or merchandise, having been duly entered inwards, which shall be entered outwards for exportation at the port of importation, or be removed from thence to any other port for the more convenient exportation thereof, where such certificate is issued for enabling a person to obtain a debenture or certificate entitling him to receive a drawback of any duty of customs - - - 0 4 0

10 CHARTER of resignation, or of confirmation, or of novodamus or upon apprising, or upon a decreet of adjudication, or sale of any lands, or other heritable subjects in Scotland - - 0 5 0

CHARTER PARTY - - - - - 0 0 6
And see sections 49, 50, and 51.

CHEQUE. See BILL OF EXCHANGE.

15 CLARE CONSTAT. See PRECEPT AND WRIT.

COLONIAL SECURITY. See MARKETABLE SECURITY AND SECTION 82.

COMMISSION:

20 (1.) To any officer in the army, or in the corps of Royal Marines - - - - - 1 10 0
(2.) To any officer in the navy - - - - - 0 5 0

Exemption.

Commission to any officer of militia, yeomanry, or volunteers.

COMMISSION OF LUNACY - - - - - 0 5 0

25 COMMISSION to act as a notary public in Scotland. See FACULTY.

COMMISSION in the nature of a power of attorney in Scotland. See LETTER OR POWER OF ATTORNEY.

30 CONDITIONAL SURRENDER of any copyhold or customary estate by way of mortgage.
See MORTGAGE, &c., and sections 86 and 87.

CONGÉ' D'ÉLIRE. See GRANT.

CONSTAT of Letters Patent. See EXEMPLIFICATION.

CONTRACT. See AGREEMENT.

35 CONTRACT NOTE for or relating to the sale or purchase of any stock or marketable security—

Of the value of 5*l.* and under the value of 100*l.* - - - 0 0 1
„ 100*l.* or upwards - - - - - 0 0 6

And see sections 52 and 53.

[51 & 52 Vict.
c. 8. s. 16.]

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[37 & 38 Vict.
c. 26, s. 2.
40 & 41 Vict.
c. 59, s. 2.]

CONVEYANCE or TRANSFER, whether on sale or otherwise,—

(1.) Of any stock of the Bank of England - - - - -	0	7	9	5
(2.) Of any stock of the Government of Canada inscribed in books kept in the United Kingdom, or of any Colonial stock to which the Colonial Stock Act, 1877, applies—				
For every 100 <i>l.</i> , and also for any fractional part of 100 <i>l.</i> , of the nominal amount of stock transferred - - - - -	0	2	6	10
And <i>see</i> section 62.				

40 and 41 Vict.
c. 59.

CONVEYANCE or TRANSFER on sale,

[50 & 51 Vict.
c. 15, s. 7.]

Of any property (*except such stock as aforesaid*),

Where the amount or value of the consideration for the sale does not exceed 5*l.* - - - - -

0 0 6

Exceeds 5*l.*, and does not exceed 10*l.* - - - - -

0 1 0 15

10 <i>l.</i>	15 <i>l.</i>	0	1	6
15 <i>l.</i>	20 <i>l.</i>	0	2	0
20 <i>l.</i>	25 <i>l.</i>	0	2	6
25 <i>l.</i>	50 <i>l.</i>	0	5	0
50 <i>l.</i>	75 <i>l.</i>	0	7	6 20
75 <i>l.</i>	100 <i>l.</i>	0	10	0
100 <i>l.</i>	125 <i>l.</i>	0	12	6
125 <i>l.</i>	150 <i>l.</i>	0	15	0
150 <i>l.</i>	175 <i>l.</i>	0	17	6
175 <i>l.</i>	200 <i>l.</i>	1	0	0 25
200 <i>l.</i>	225 <i>l.</i>	1	2	6
225 <i>l.</i>	250 <i>l.</i>	1	5	0
250 <i>l.</i>	275 <i>l.</i>	1	7	6
275 <i>l.</i>	300 <i>l.</i>	1	10	0
300 <i>l.</i>				30

For every 50*l.*, and also for any fractional part of 50*l.*, of such amount or value - - - - -

0 5 0

And *see* sections 54, 55, 56, 57, 58, 59, 60, and 61.

CONVEYANCE or TRANSFER by way of security of any property (*except such stock as aforesaid*), or of any security.

35

See MORTGAGE, &c. AND MARKETABLE SECURITY.

CONVEYANCE or TRANSFER of any kind not hereinbefore described - - - - -

0 10 0

And *see* section 62.

COPY or EXTRACT (*attested or in any manner authenticated*) of or from—

40

(1.) An instrument chargeable with any duty.

(2.) An original will, testament, or codicil.

(3.) The probate or probate copy of a will or codicil.

(4.) Any letters of administration or any confirmation of a testament.

45

£ s. d. A.D. 1891.

(5.) Any public register (*except any register of births, baptisms, marriages, deaths, or burials*).

(6.) The books, rolls, or records of any court.

5	In the case of an instrument chargeable with duty	{	The same duty as such instrument.
	not amounting to one shilling - - - - -		
	In any other case - - - - -		0 1 0

Exemptions.

- 10 (1.) Copy or extract of or from any law proceeding.
 (2.) Copy or extract in Scotland of or from the commission of any person as a delegate or representative to the convention of royal burghs or the general assembly or any presbytery or church court.

15 And *see* section 63.

COPY or EXTRACT (*certified*) of or from any register of births, baptisms, marriages, deaths, or burials - - - - - 0 0 1

Exemptions.

- 20 (1.) Copy or extract furnished by any clergyman, registrar, or other official person pursuant to and for the purposes of any Act, or furnished to any general or superintending registrar under any general regulation.
 (2.) Copy or extract for which the person giving the same is not entitled to any fee or reward.

25 And *see* section 64.

COPYHOLD and CUSTOMARY ESTATES—Instruments relating thereto.

Upon a sale thereof. *See* CONVEYANCE ON SALE.

Upon a mortgage thereof. *See* MORTGAGE, &c.

30 Upon a demise thereof. *See* LEASE OR TACK.

Upon any other occasion.

Surrender or grant made out of court, or the memorandum thereof,

35 and copy of court roll of any surrender or grant made in court - - - - - 0 10 0

And *see* sections 65, 66, 67, and 68.

COST BOOK MINES. *See* TRANSFER.

COUNTERPART. *See* DUPLICATE.

40 COVENANT for securing the payment or repayment of money, or the transfer or retransfer of stock.
See MORTGAGE, &c.

COVENANT in relation to any annuity upon the original creation and sale thereof.

See CONVEYANCE ON SALE, and section 60.

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COVENANT in relation to any annuity (*except upon the original creation and sale thereof*) or to other periodical payments.

See BOND, COVENANT, &c.

5

COVENANT. Any separate deed of covenant (*not being an instrument chargeable with ad valorem duty as a conveyance on sale or mortgage*) made on the sale or mortgage of any property, and relating solely to the conveyance or enjoyment of, or the title to, the property sold or mortgaged, or to the production of the muniments of title relating thereto, or to all or any of the matters aforesaid.

10

Where the ad valorem duty in respect of the consideration	$\left\{ \begin{array}{l} \text{A duty equal} \\ \text{to the amount} \\ \text{of such ad} \\ \text{valorem duty.} \end{array} \right.$	15	
or mortgage money does not exceed 10s. - - - - -			
In any other case - - - - -	0	10	0

CUSTOMARY ESTATES. *See COPYHOLD.*

DEBENTURE for securing the payment or repayment of money or the transfer or retransfer of stock.

20

See MORTGAGE, &c. AND MARKETABLE SECURITY.

DEBENTURE or CERTIFICATE for entitling any person to receive any allowance by way of drawback or otherwise payable out of the revenue of customs or excise, for or in respect of any goods, wares, or merchandise exported or shipped to be exported from the United Kingdom to any part beyond the sea.

25

Where the allowance to be received does not exceed 10l. - - - - -	0	1	0	
Exceeds 10l. and does not exceed 50l. - - - - -	0	2	6	30
Exceeds 50l. - - - - -	0	5	0	

DECLARATION of any use or trust of or concerning any property by any writing, not being a will, or an instrument chargeable with ad valorem duty as a settlement - - -

0 10 0

DECLARATION (*Statutory*). *See AFFIDAVIT.*

35

DECREET ARBITRAL *See AWARD.*

DEED whereby any real burden is declared or created on lands or heritable subjects in Scotland.

See MORTGAGE, &c., and section 86.

DEED containing an obligation to infest any person in heritable subjects in Scotland, under a clause of reversion, as a security for money.

40

See MORTGAGE, &c., and section 86.

DEED containing an obligation to infeft or seize in an annuity to be uplifted out of heritable subjects in Scotland.

See BOND, COVENANT, &c.

5 DEED of any kind whatsoever, not described in this schedule - 0 10 0

DEFEAZANCE. Instrument of defeazance of any conveyance, transfer, disposition, assignation, or tack, apparently absolute, but intended only as a security for money or stock.

See MORTGAGE, &c., and section 86.

10 In respect of marketable securities under hand only, *see* AGREEMENT, and section 23.

DELIVERY ORDER - - - - - 0 0 1

And *see* sections 69, 70, and 71.

DEPOSIT of title deeds. *See* MORTGAGE, &c., and section 86.

15 DEPUTATION or APPOINTMENT of a gamekeeper - - 0 10 0

DISPENSATION. *See* FACULTY.

DISPOSITION of heritable property in Scotland to singular successors or purchasers.

See CONVEYANCE ON SALE.

20 DISPOSITION of heritable property in Scotland to a purchaser, containing a clause declaring all or any part of the purchase money a real burden upon, or affecting, the heritable property thereby disposed, or any part thereof.

See CONVEYANCE ON SALE, MORTGAGE, &c., and section 86.

25 DISPOSITION in Scotland, containing constitution of feu or ground annual right. *See* CONVEYANCE ON SALE, and section 56.

DISPOSITION in security in Scotland. *See* MORTGAGE, &c.

DISPOSITION of any wadset, heritable bond, &c. *See* MORT-

30 GAGE, &c.

DISPOSITION in Scotland of any property or of any right or interest therein not described in this schedule - - - 0 10 0

DOCK WARRANT. *See* WARRANT FOR GOODS.

DOCKET made on passing any instrument under the Great

35 Seal of the United Kingdom - - - - - 0 2 0

DRAFT for money. *See* BILL OF EXCHANGE.

DUPLICATE or COUNTERPART of any instrument chargeable with any duty.

40	Where such duty does not amount to 5s.	- - - - -	-	{ The same duty as the original instrument.
	In any other case	- - - - -	-	

And *see* section 72.

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EIK to a reversion. See MORTGAGE, &c., and section 89.

EQUITABLE MORTGAGE. See MORTGAGE, and section 86.

If under hand, see AGREEMENT and section 23.

EXCHANGE or EXCAMBION—Instruments effecting. 5

In the case specified in section 73 see that section.

In any other case - - - - - 0 10 0

EXEMPLIFICATION or CONSTAT, under the Great Seal of the United Kingdom of Great Britain and Ireland of any letters patent or grant made or to be made by Her Majesty, or by any of her royal predecessors of any honour, dignity, promotion, franchise, liberty, or privilege, or of any lands, office, or other thing whatsoever - - - - - 10

- - - - - 5 0 0

EXEMPLIFICATION under the seal of any court in England or Ireland of any record or proceeding therein - - - - - 3 0 0 15

EXTRACT. See COPY or EXTRACT.

FACTORY, in the nature of a letter or power of attorney in Scotland.

See LETTER or POWER of ATTORNEY.

FACULTY, LICENCE, COMMISSION, or DISPENSATION 20

TION for admitting or authorising any person to act as a notary public:

In England - - - - - 30 0 0

In Scotland or Ireland - - - - - 20 0 0

FACULTY or DISPENSATION of any other kind: 25

In England - - - - - 30 0 0

In Ireland - - - - - 25 0 0

FEE CONTRACT in Scotland. See CONVEYANCE ON SALE, and section 56.

FOREIGN SECURITY. See MARKETABLE SECURITY AND SECTION 82. 30

FURTHER CHARGE or FURTHER SECURITY. See MORTGAGE, &c., and section 86.

GRANT or LETTERS PATENT under the Great Seal or wafer Great Seal of the United Kingdom of Great Britain and Ireland, or of the Great Seal of Ireland, or the Seal of the Duchy or County Palatine of Lancaster, or under the Seal kept and used in Scotland in place of the Great Seal formerly used there: 35

(1.) Of the honour or dignity of a duke - - - - - 350 0 0

" " of a marquis - - - - - 300 0 0 40

" " of an earl - - - - - 250 0 0

" " of a viscount - - - - - 200 0 0

" " of a baron - - - - - 150 0 0

" " of a baronet - - - - - 100 0 0

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	(2.) Of a congé d'élire to any dean and chapter for the election of an archbishop or bishop	}	30	0	0
5	(3.) Of the Royal Assent to, or signification of, the election made by any dean and chapter, or of the nomination and presentation by Her Majesty, in default of such election of any person to be an archbishop or bishop				
10	(4.) Of or for the restitution of the temporalities to any archbishop or bishop				
	(5.) Of any other honour, dignity, or promotion whatsoever				
	(6.) Of any franchise, liberty, or privilege to any person or body politic or corporate				
And see section 74.					

15 GRANT or WARRANT OF PRECEDENCE to take rank among nobility, under the sign manual of Her Majesty - 100 0 0

GRANT or LICENCE under the sign manual of Her Majesty to take and use a surname and arms, or a surname only.

In compliance with the injunctions of any will or settlement - 50 0 0
 20 Upon any voluntary application - 10 0 0

GRANT of arms or armorial ensigns only, under the sign manual of Her Majesty, or by any of the Kings of Arms of England, Scotland, or Ireland - 10 0 0

GRANT of copyhold or customary estates. See CONVEYANCE—
 25 COPYHOLD.

GRANT of the custody of the person or estate of a lunatic - 2 0 0

HERITABLE BOND. See MORTGAGE, &c., and section 86.

INSURANCE. See POLICY.

LEASE or TACK—

30 (1.) For any definite term not exceeding a year: [s. 98.]
 Of any dwelling-house or part of a dwelling-house at a rent not exceeding the rate of 10*l.* per annum - 0 0 1

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£ s. d.

(2.) For any definite term less than a year:—

(a.) Of any furnished dwelling-house or apartments where
the rent for such term exceeds 25*l*. - - - 0 2 6

(b.) Of any lands, tenements, or heritable subjects except { The same duty as
or otherwise than as aforesaid - - - a lease for a year
at the rent re-
served for the
definite term. 5

(3.) For any other definite term or for any indefinite term: 10

Of any lands, tenements, or heritable subjects—

Where the consideration, or any part of the consideration,
moving either to the lessor or to any other person,
consists of any money, stock, or security:

In respect of such consideration - - - { The same duty as a
conveyance on a
sale for the same
consideration. 15

Where the consideration or any part of the consideration
is any rent: 20

In respect of such consideration:

If the rent, whether reserved as a yearly rent or
otherwise, is at a rate or average rate:

	If the term does not exceed 35 years, or is indefinite.	If the term exceeds 35 years, but does not exceed 100 years.	If the term exceeds 100 years.	25
Not exceeding 5 <i>l</i> . per annum	£ s. d. 0 0 6	£ s. d. 0 3 0	£ s. d. 0 6 0	
Exceeding—				30
5 <i>l</i> . and not exceeding 10 <i>l</i> .	0 1 0	0 6 0	0 12 0	
10 <i>l</i> . „ „ 15 <i>l</i> .	0 1 6	0 9 0	0 18 0	
15 <i>l</i> . „ „ 20 <i>l</i> .	0 2 0	0 12 0	1 4 0	
20 <i>l</i> . „ „ 25 <i>l</i> .	0 2 6	0 15 0	1 10 0	
25 <i>l</i> . „ „ 50 <i>l</i> .	0 5 0	1 10 0	3 0 0	35
50 <i>l</i> . „ „ 75 <i>l</i> .	0 7 6	2 5 0	4 10 0	
75 <i>l</i> . „ „ 100 <i>l</i> .	0 10 0	3 0 0	6 0 0	
100 <i>l</i> .				
For every full sum of 50 <i>l</i> . and also for any fractional part of 50 <i>l</i> . thereof -	0 5 0	1 10 0	3 0 0	40

(4.) Of any other kind whatsoever not herein-before described - 0 10 0

And see sections 75, 76, 77, and 78.

£ s. d. A.D. 1891.

LETTER OF ALLOTMENT and LETTER of RENUNCIATION, or any other document having the effect of a letter of allotment:

5	(1.) Of any share of any company or proposed company	-			
	(2.) In respect of any loan raised, or proposed to be raised, by any company or proposed company, or by any municipal body or corporation	- - - - -			
10	(3.) Issued or delivered in the United Kingdom, of any share of any foreign or colonial company or proposed company, or in respect of any loan raised or proposed to be raised by or on behalf of any foreign or colonial state, government, municipal body, corporation, or company	- - - - -	0	0	1

15 And SCRIP CERTIFICATE, SCRIP, or other document:

	(1.) Entitling any person to become the proprietor of any share of any company or proposed company	- -			
20	(2.) Issued or delivered in the United Kingdom, and entitling any person to become the proprietor of any share of any foreign or colonial company or proposed company	- - - - -			
25	(3.) Denoting, or intended to denote, the right of any person as a subscriber in respect of any loan raised or proposed to be raised by any company or proposed company, or by any municipal body or corporation	- - - - -	0	0	1
30	(4.) Issued or delivered in the United Kingdom, and denoting, or intended to denote, the right of any person as a subscriber in respect of any loan raised or proposed to be raised by or on behalf of any foreign or colonial state, government, municipal body, corporation, or company	- - - - -			

And see section 79.

LETTER OF CREDIT. See BILL OF EXCHANGE.

35 LETTER OR POWER OF ATTORNEY, and COMMISSION, FACTORY, MANDATE, or other instrument in the nature thereof:

40	(1.) For the sole purpose of appointing or authorising a proxy to vote at any one meeting at which votes may be given by proxy, whether the number of persons named in such instrument be one or more	- - - - -	0	0	1
	(2.) By any petty officer, seaman, marine, or soldier serving as a marine, or his representatives, for receiving prize money or wages	- - - - -	0	1	0
45	(3.) For the receipt of the dividends or interest of any stock: Where made for the receipt of one payment only	-	0	1	0
	In any other case	- - - - -	0	5	0

[34 Vict. c. 4.
s. 4.]

[392.]

I

A.D. 1891.

£ s. d.

- | | | | | | |
|--|---|---|----|---|----|
| (4) For the receipt of any sum of money, or any bill of exchange or promissory note for any sum of money, not exceeding 20 <i>l</i> ., or any periodical payments not exceeding the annual sum of 10 <i>l</i> . (<i>not being herein-before charged</i>) | - | 0 | 5 | 0 | 5 |
| (5.) For the sale, transfer, or acceptance of any of the Government or Parliamentary stocks or funds: | | | | | |
| Where the value of the stocks or funds does not exceed 20 <i>l</i> . | - | 0 | 5 | 0 | |
| In any other case | - | 0 | 10 | 0 | 10 |
| (6.) Of any kind whatsoever not herein-before described | - | 0 | 10 | 0 | |

Exemptions.

- | | |
|--|----|
| (1.) Letter or power of attorney for the receipt of dividends of any definite and certain share of the Government or Parliamentary stocks or funds producing a yearly dividend less than 3 <i>l</i> . | 15 |
| (2.) Letter or power of attorney or proxy filed in the Probate Division of the High Court of Justice in England or Ireland, or in any ecclesiastical court. | |
| (3.) Order, request, or direction under hand only from the proprietor of any stock to any company or to any officer of any company or to any banker to pay the dividends or interest arising from the stock to any person therein named. | 20 |

And see sections 80 and 81.

LETTERS OF MARQUE AND REPRISAL - - - 5 0 0 25

LETTERS PATENT. See GRANT.

LETTER OF REVERSION in Scotland. See MORTGAGE, &c., and section 86.

LICENCE for Marriage.

- | | | | | | |
|-----------------------|---|---|----|---|----|
| Special— | | | | | |
| In England or Ireland | - | 5 | 0 | 0 | 30 |
| Not special— | | | | | |
| In England | - | 0 | 10 | 0 | |

LICENCE under the seal of any archbishop, bishop, chancellor, or other ordinary, or by any ecclesiastical court in England or Ireland, or by any presbytery or other ecclesiastical power in Scotland:	35
--	----

- | | | | | | |
|--|---|---|----|---|----|
| (1.) To hold the office of lecturer, reader, chaplain, church clerk, chapel clerk, parish clerk, or sexton | - | | | | |
| (2.) For licensing a building for the performance of divine service within an ecclesiastical district formed under the provisions of the New Parishes Acts | - | 0 | 10 | 0 | 40 |
| (3.) For licensing any chapel for the solemnization of marriages therein, pursuant to the provisions of the Act 6 & 7 Will. 4. c. 85 | - | | | | |
| (4.) For any other purpose | - | 2 | 0 | 0 | 45 |

£ s. d. A.D. 1891.

Exemptions.

- 5 (1.) Licence granted to any spiritual person to perform divine service in any building approved by the archbishop or bishop in lieu of a church or chapel whilst the same is under repair or is rebuilding, or in any building so approved for the convenience of the inhabitants of a parish resident at a distance from a church or consecrated chapel.
- (2.) Licence to hold a perpetual curacy.
- 10 (3.) Licence to a stipendiary curate, wherein the annual amount of the stipend is specified.
- 15 (4.) Licence for the purpose of authorising or enabling any person to preach, or exercise any other spiritual function, not being a licence to hold the office of lecturer, reader, or chaplain, and there being no salary or emolument for or attached to the exercise of the function for which such licence is granted.
- 20 (5.) Licence by any ecclesiastical authority for licensing or authorising any matter relating to a consecrated building or ground, or anything to be constructed, set up, taken down, or altered therein, or to be removed therefrom.

[41 & 42 Vict.
c. 15. s. 27.]LICENCE to act as a notary public. *See* FACULTY.LICENCE to use surname or arms. *See* GRANT.

MARKETABLE SECURITY and FOREIGN or COLO-

25 NIAL SHARE CERTIFICATE.

- 30 (1.) Marketable security (*a*) being a colonial government security or (*b*) being a security not transferable by delivery or (*c*) being a security transferable by delivery and bearing date or signed or offered for subscription before or on the sixth day of August one thousand eight hundred and eighty-five—

35 For or in respect of the money thereby secured

{ The same ad
valorem duty
according to
the nature of
the security
as upon a
mortgage. }

- 40 (2.) TRANSFER, ASSIGNMENT, DISPOSITION, or ASSIGNATION of a marketable security of any description—

Upon a sale thereof—*see* conveyance or transfer on sale.

Upon a mortgage thereof—*see* mortgage of stock or marketable security.

In any other case than a sale or mortgage - - - 0 10 0

[392.]

I 2

[51 & 52 Vict.
c. 8, s. 13.]

A.D. 1891.

[48 & 49 Vict.
c. 51. s. 21.]

- (3.) Marketable security (except a colonial government security) being a security transferable by delivery and bearing date or signed or offered for subscription after the sixth day of August one thousand eight hundred and eighty-five—

£ s. d.

5

For every 10*l.* and also for any fractional part of 10*l.*,
of the money thereby secured - - - - -

0 1 0

- (4.) Marketable security (except a colonial government security) being such security as last aforesaid given in substitution for a like security duly stamped in conformity with the law in force at the time when it became subject to duty—

10

For every 20*l.*, and also for any fractional part of 20*l.*,
of the money thereby secured - - - - -

0 0 6 15

[51 & 52 Vict.
c. 8. s. 12.
53 & 54 Vict.
c. 8. s. 18.]

- (5.) Marketable security transferable by delivery whatever may be the date thereof, and wherever it may have been made or issued, or the interest may be payable.

On the occasion of the first transfer thereof by delivery in the United Kingdom, and on the occasion of the first transfer thereof by delivery in the United Kingdom in any year after the year in which such first transfer by delivery shall happen—

20

Where the amount secured does not exceed twenty-five pounds - - - - -

0 0 3 25

Exceeds twenty-five pounds and does not exceed fifty pounds - - - - -

0 0 6

Exceeds fifty pounds, for every fifty pounds and any fractional part of fifty pounds of such amount -

0 0 6

Exemption.

30

Any security, duly stamped with the duty of one shilling for every ten pounds, and also for any fractional part of ten pounds of the money thereby secured, or duly stamped as a substituted security for any security so stamped where such substituted security bears an impressed stamp denoting that the security for which it was substituted was so duly stamped.

35

[51 & 52 Vict.
c. 8. s. 12.]

- (6.) Foreign or Colonial share certificate.

On the occasion of the first delivery thereof in the United Kingdom, and on the occasion of the first delivery thereof in the United Kingdom in any year after the year in which such first delivery shall happen—

40

Where the nominal amount in money of the stock or debenture stock or funded debt does not exceed twenty-five pounds - - - - -

0 0 3 45

		£	s.	d.	A.D. 1891.
	Exceeds twenty-five pounds and does not exceed fifty pounds	0	0	6	
5	Exceeds fifty pounds, for every fifty pounds and any fractional part of fifty pounds of such amount	0	0	6	
	And see sections 82, 83, 84, and 85.				
	MARRIAGE LICENCE. See LICENCE.				
	MARRIAGE SETTLEMENT. See SETTLEMENT.				
10	MEMORIAL to be registered pursuant to any Act for the time being in force relating to the public registering of deeds in England or Ireland :				
	Where the instrument registered is chargeable with any duty not amounting to 2s. 6d.				The same duty as the registered instrument.
	In any other case	0	2	6	
15	MORTGAGE, BOND, DEBENTURE, COVENANT (except a marketable security otherwise specially charged with duty), and WARRANT OF ATTORNEY to confess and enter up judgment.				
20	(1.) Being the only or principal or primary security (other than an equitable mortgage) for the payment or repayment of money—				[46 & 47 Vict. c. 55. s. 15.]
	Not exceeding 10 <i>l</i> .	0	0	3	
	exceeding 10 <i>l</i> . and not exceeding 25 <i>l</i> .	0	0	8	
	" 25 <i>l</i> . " 50 <i>l</i> .	0	1	3	
25	" 50 <i>l</i> . " 100 <i>l</i> .	0	2	6	
	" 100 <i>l</i> . " 150 <i>l</i> .	0	3	9	
	" 150 <i>l</i> . " 200 <i>l</i> .	0	5	0	
	" 200 <i>l</i> . " 250 <i>l</i> .	0	6	3	
	" 250 <i>l</i> . " 300 <i>l</i> .	0	7	6	
30	" 300 <i>l</i> .				
	For every 100 <i>l</i> ., and also for any fractional part of 100 <i>l</i> ., of the amount secured	0	2	6	
35	(2.) Being a collateral, or auxiliary, or additional, or substituted security (other than an equitable mortgage), or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped :				
	For every 100 <i>l</i> ., and also for any fractional part of 100 <i>l</i> ., of the amount secured	0	0	6	
40	(3.) Being an equitable mortgage :				
	For every 100 <i>l</i> ., and any fractional part of 100 <i>l</i> ., of the amount secured	0	1	0	[51 & 52 Vict c. 8. s. 15.]
45	(4.) TRANSFER, ASSIGNMENT, DISPOSITION, or ASSIGNATION of any mortgage, bond, debenture, or covenant (except a marketable security), or of any money or stock secured by any such instrument, or by any warrant of attorney to enter up judgment, or by any judgment :				

A.D. 1891.

	£	s.	d.
For every 100 <i>l.</i> , and also for any fractional part of 100 <i>l.</i> , of the amount transferred, assigned, or disposed, exclusive of interest which is not in arrear - - -	0	0	6
And also where any further money is added to the money already secured - - -	The same duty as a principal security for such further money. 5		
(5.) RECONVEYANCE, RELEASE, DISCHARGE, SURRENDER, RESURRENDER, WARRANT TO VACATE, or RENUNCIATION of any such security as aforesaid, or of the benefit thereof, or of the money thereby secured :			10
For every 100 <i>l.</i> , and also for any fractional part of 100 <i>l.</i> , of the total amount or value of the money at any time secured - - -	0	0	6 15
And see sections 86, 87, 88, and 89.			
MORTGAGE OF STOCK or Marketable Security—			
Under hand only. See AGREEMENT, and section 23.			
By deed. See MORTGAGE, and section 86.			
MUTUAL DISPOSITION or Conveyance in Scotland. See EXCHANGE or EXCAMBION.			20
NOTARIAL ACT of any kind whatsoever (<i>except a protest of a bill of exchange or promissory note or any notarial instrument to be expedited and recorded in any register of sasines</i>) - - -	0	1	0 25
And see PROTEST, SEISIN, and section 90.			
ORDER for the payment of money. See BILL OF EXCHANGE.			
PARTITION or DIVISION—Instruments effecting.			
In the case specified in section 73, see that section.			
In any other case - - -	0	10	0 30
PASSPORT - - -	0	0	6
POLICY OF SEA INSURANCE—			
(1.) Where the premium or consideration does not exceed the rate of 2 <i>s.</i> 6 <i>d.</i> per centum of the sum insured - - -	0	0	1
(2.) In any other case—			35
(a.) For or upon any voyage—			
In respect of every full sum of 100 <i>l.</i> , and also any fractional part of 100 <i>l.</i> thereby insured - - -	0	0	3
(b.) For time—			
In respect of every full sum of 100 <i>l.</i> , and also any fractional part of 100 <i>l.</i> thereby insured—			40
Where the insurance shall be made for any time not exceeding six months - - -	0	0	3
Where the insurance shall be made for any time exceeding six months and not exceeding twelve months - - -	0	0	6 45
And see sections 91, 92, 93, 94, 95, 96, and 97.			

[30 Vict.
c. 23.
50 & 51 Vict.
c. 15. s. 5.]

POLICY OF LIFE INSURANCE—

	Where the sum insured does not exceed 10 <i>l</i> .	-	-	0	0	1
	Exceeds 10 <i>l</i> . but does not exceed 25 <i>l</i> .	-	-	0	0	3
5	Exceeds 25 <i>l</i> . but does not exceed 500 <i>l</i> . :					
	For every full sum of 50 <i>l</i> ., and also for any fractional part of 50 <i>l</i> ., of the amount insured	-	-	0	0	6
	Exceeds 500 <i>l</i> . but does not exceed 1 000 <i>l</i> . :					
10	For every full sum of 100 <i>l</i> ., and also for any fractional part of 100 <i>l</i> ., of the amount insured	-	-	0	1	0
	Exceeds 1,000 <i>l</i> . :					
	For every full sum of 1,000 <i>l</i> ., and also for any fractional part of 1,000 <i>l</i> ., of the amount insured	-	-	0	10	0
	And <i>see</i> sections 91, 98, and 100.					
15	POLICY OF INSURANCE AGAINST ACCIDENT and POLICY of insurance for any payment agreed to be made during the sickness of any person, or his incapacity from personal injury, or by way of indemnity against loss or damage of or to any property	-	-	0	0	1
20	And <i>see</i> sections 91, 98, 99, and 100.					

POWER OF ATTORNEY. *See* LETTER OF ATTORNEY.

PRECEPT OF CLARE CONSTAT to give seisin of lands or other heritable subjects in Scotland - - - - - 0 5 0

PROCURATION, deed, or other instrument of - - - - - 0 10 0

25 PROMISSORY NOTE. *See* BANK NOTE, BILL OF EXCHANGE.

PROTEST of any bill of exchange or promissory note :

Where the duty on the bill or note does not exceed 1 <i>s</i> .	-	-	-	-	-	-	{ The same duty as the bill or note.
In any other case	-	-	-	-	-	-	0 1 0
And <i>see</i> section 90.							

30 PROXY. *See* LETTER OR POWER OF ATTORNEY.

RECEIPT given for, or upon the payment of, money amounting to 2*l*. or upwards - - - - - 0 0 1

Exemptions.

- 35 (1.) Receipt given for money deposited in any bank, or with any banker, to be accounted for and expressed to be received of the person to whom the same is to be accounted for

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£ s. d.

[45 & 46 Vict.
c. 72, s. 9.]

- (2.) Acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment.
- (3.) Receipt given for or upon the payment of any parliamentary taxes or duties, or of money to or for the use of Her Majesty. 5
- (4.) Receipt given by an officer of a public department of the State for money paid by way of imprest or advance, or in adjustment of an account, where he derives no personal benefit therefrom. 10
- (5.) Receipt given by any agent for money imprested to him on account of the pay of the army.
- (6.) Receipt given by any officer, seaman, marine or soldier, or his representatives, for or on account of any wages, pay or pension, due from the Admiralty or Army Pay Office. 15
- (7.) Receipt given for any principal money or interest due on an exchequer bill.
- (8.) Receipt written upon a bill of exchange or promissory note duly stamped, or upon a bill drawn by any person under the authority of the Admiralty, upon and payable by the Accountant General of the Navy. 20
- (9.) Receipt given upon any bill or note of the Bank of England or the Bank of Ireland. 25
- (10.) Receipt given for the consideration money for the purchase of any share in any of the Government or Parliamentary stocks or funds, or in the stocks and funds of the Secretary of State in Council of India, or of the Bank of England, or of the Bank of Ireland, or for any dividend paid on any share of the said stocks or funds respectively. 30
- (11.) Receipt indorsed or otherwise written upon or contained in any instrument liable to stamp duty, and duly stamped, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby secured or therein mentioned. 35
- (12.) Receipt given for any allowance by way of drawback or otherwise upon the exportation of any goods or merchandise from the United Kingdom. 40
- (13.) Receipt given for the return of any duty of customs upon a certificate of over entry.

And see sections 101, 102, and 103.

RECONVEYANCE, RELEASE, or RENUNCIATION of any security. See MORTGAGE &c.

45

RELEASE or RENUNCIATION of any property, or of any right or interest in any property—

Upon a sale. *See* CONVEYANCE ON SALE.

5 By way of security. *See* MORTGAGE, &c.

In any other case - - - - - 0 10 0

RENUNCIATION. *See* RECONVEYANCE and RELEASE.

RENUNCIATION, LETTER OF. *See* LETTER of ALLOTMENT.

10 RESIGNATION. Principal or original instrument of resignation, or service of cognition of heirs, or charter or seisin of any houses, lands, or other heritable subjects in Scotland holding burgage, or of burgage tenure - - - 0 5 0

And instrument of resignation of any lands or other heritable subjects in Scotland not of burgage tenure - - - 0 5 0

REVOCATION of any use or trust of any property by any writing, not being a will - - - - - 0 10 0

SCRIP CERTIFICATE or SCRIP. *See* LETTER OF ALLOTMENT.

20 SEISIN. Instrument of seisin given upon any charter, precept of clare constat, or precept from chancery, or upon any wadset, heritable bond, disposition, apprizing, adjudication, or otherwise of any lands or heritable subjects in Scotland - - 0 5 0

And any NOTARIAL INSTRUMENT to be expedited and recorded in any register of sasines - - - - 0 5 0

30 SETTLEMENT. Any instrument, whether voluntary or upon any good or valuable consideration, other than a bonâ fide pecuniary consideration, whereby any definite and certain principal sum of money (whether charged or chargeable on lands or other hereditaments or heritable subjects, or not, or to be laid out in the purchase of lands or other hereditaments or heritable subjects or not), or any definite and certain amount of stock, or any security, is settled or agreed to be settled in any manner whatsoever :

35 For every 100*l.*, and also for any fractional part of 100*l.*, of the amount or value of the property settled or agreed to be settled - - - - - 0 5 0

Exemption.

40 Instrument of appointment relating to any property in favour of persons specially named or described as the objects of a power of appointment, where duty has been duly paid in respect of the same property upon the settlement creating the power or the grant of representation of any will or testamentary instrument creating the power.

45 And *see* sections 104, 105, and 106.

£ s. d.

A.D. 1891. SHARE CERTIFICATE, FOREIGN AND COLONIAL.

See MARKETABLE SECURITY.

30 & 31 Vict.
s. 181. [s. 33].
[44 Vict.
c. 12. s. 46.
50 & 51 Vict.
c. 15. s. 7.]

SHARE WARRANT issued under the provisions of "The
Companies Act, 1867," and STOCK CERTIFICATE to
bearer.

And *see* sections 107, 108, and 109.

A duty of an
amount equal 5
to three times
the amount of
the ad valorem
stamp duty 10
which would be
chargeable on a
deed transferr-
ing the share or
shares or stock
specified in the
warrant or cer-
tificate if the
consideration
for the transfer
were the nomi-
nal value of
such share or
shares or stock. 15
20

SUPERANNUATION ANNUITY. *See* BOND, COVENANT, &c.

SURRENDER—

25

Of copyholds. *See* COPYHOLD.

Of any other kind whatsoever not chargeable with duty as
a conveyance on sale or a mortgage - - - - - 0 10 0

TACK of lands, &c. in Scotland. *See* LEASE or TACK.

TACK IN SECURITY. *See* MORTGAGE, &c.

30

TRANSFER. *See* CONVEYANCE or TRANSFER.

TRANSFER. Any request or authority to the purser or other
officer of any mining company, conducted on the cost book
system, to enter or register any transfer of any share, or
part of a share, in any mine, or any notice to such purser or
officer of any such transfer - - - - - 0 0 6

35

And *see* section 110.

VALUATION. *See* APPRAISEMENT.

VOTING PAPER. Any instrument for the purpose of voting
by any person entitled to vote at any meeting of any body
exercising a public trust, or of the shareholders, or members,
or contributors to the funds of any company, society, or
institution - - - - - 0 0 1

40

And *see* section 80.

WADSET. *See* MORTGAGE, &c.

45

WARRANT OF ATTORNEY to confess and enter up a
judgment given as a security for the payment or repayment
of money, or for the transfer or retransfer of stock.

See MORTGAGE, &c.

WARRANT OF ATTORNEY of any other kind - - - - - 0 10 0 50

WARRANT FOR GOODS - - - - - 0 0 3

Exemptions.

5	(1.) Any document or writing given by an inland carrier acknowledging the receipt of goods conveyed by such carrier.	
	(2.) A weight note issued together with a duly stamped warrant, and relating solely to the same goods, wares, or merchandise.	
	And see section 111.	
10	WARRANT under the sign manual of Her Majesty WRIT—	0 10 0
	(1.) Of ACKNOWLEDGMENT under "The Registration of Leases (<i>Scotland</i>) Act, 1857 "	20 & 21 Vict. c. 26.
15	(2.) Of ACKNOWLEDGMENT by any person infeft in lands in Scotland in favour of the heir or disponee of a creditor fully vested in right of an heritable security constituted by infeftment	0 5 0
	(3.) Of RESIGNATION and CLARE CONSTAT	

GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.

20	(1.) Transfers of shares in the Government or Parliamentary stocks or funds.	
	(2.) Instruments for the sale, transfer, or other disposition either absolutely or by way of mortgage, or otherwise, of any ship or vessel, or any part, interest, share, or property of or in any ship or vessel.	
25	(3.) Instruments of apprenticeship, bonds, contracts, and agreements entered into in the United Kingdom for or relating to the service in any of Her Majesty's colonies or possessions abroad of any person as an artificer, clerk, domestic servant, handicraftsman, mechanic, gardener, servant in husbandry, or labourer.	
30	(4.) Testaments, testamentary instruments, and dispositions mortis causâ in Scotland.	
	(5.) Bonds given to sheriffs or other persons in Ireland upon the replevy of any goods or chattels, and assignments of such bonds.	
35	(6.) Instruments made by, to, or with the Commissioners of Works for any of the purposes of the Act 15 & 16 Vict. c. 28.	

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SECOND SCHEDULE.

RULES AS TO COMPOSITION FOR STAMP DUTIES.

First Part.

Section 115.

1. Every account shall be made in such form and shall contain all such particulars as the Commissioners shall require. 5

[50 & 51 Vict.
c. 15. ss. 10,
11, and 13.]

2. Every account shall be a full and true account of all stock and funded debt existing at the time of the delivery of the account, and of the amount thereof in respect of which payment has been made, if the whole sums payable in respect thereof have not been paid.

3. In the case of any company or corporation formed within the United Kingdom, and having registers abroad in which stock or funded debt may be registered, the stock or funded debt of such company or corporation shall not for the purposes of the account include the stock or funded debt for the time being registered abroad. 10

4. In the case of any colonial or foreign company or corporation having registers in the United Kingdom in which stock or funded debt are registered, the stock or funded debt for the time being registered in the United Kingdom shall for the purposes of the account be regarded as constituting all the stock or funded debt of the company or corporation.

5. Where the first account shall be delivered at any time between two half-yearly days, such account shall be charged with an amount of duty proportionate to the period between the date of the delivery of the account and the first succeeding half-yearly day. 20

6. Accounts shall be delivered to the Commissioners on or within seven days before the first day of February and the first day of August in each year. 25

7 The duty shall be paid upon the delivery of the account.

Second Part.

Section 116.

1. Every account shall be made in such form and shall contain all such particulars as the Commissioners shall require.

[52 & 53 Vict.
c. 42. s. 20.]

2. Every account shall be a full and true account of all unstamped policies of insurance against accident issued during the quarter of a year ending on the quarterly day next preceding the delivery thereof, and of all sums of money received for or in respect of such policies so issued during that quarter, and of all sums of money received and not already accounted for in respect of any other unstamped policies of insurance against accident issued at any time before the commencement of that quarter. 30 35

3. Accounts shall be delivered to the Commissioners within twenty days after the fifth day of April, the fifth day of July, the tenth day of October, and the fifth day of January in each year.

4. The duty shall be paid upon the delivery of the account. 40

THIRD SCHEDULE.

A.D. 1891.

Section 123.

ENACTMENTS REPEALED.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
5 57 Geo. 3. c. 41. -	An Act to repeal two Acts passed in the fifty-fourth and fifty-fifth years of His present Majesty relating to the office of the Agent-General, and for transferring the duties of the said offices to the office of the Paymaster-General and Secretary at War.	Section eight.
10 9 & 10 Vict. c. 17. -	An Act for the abolition of the exclusive privilege of trading in burghs in Scotland.	Section one from "Provided always" to the end of the section.
15 28 & 29 Vict. c. 30. -	An Act to grant certain duties of customs and inland revenue.	Sections one and two, and Schedule B.
20 30 & 31 Vict. c. 23. -	An Act to grant and alter certain duties of customs and inland revenue, and for other purposes relating thereto.	Except sections seventeen and eighteen.
33 & 34 Vict. c. 24. -	An Act for making further provision respecting the borrowing of money by the Metropolitan Board of Works.	Sections three and four.
25 33 & 34 Vict. c. 97. -	The Stamp Act, 1870 - -	Except section twenty-five so far as it relates to provision (3) and sections twenty-seven and twenty-eight.
30 34 & 35 Vict. c. 4. -	An Act to amend the Stamp Act, 1870, in relation to foreign securities, mortgages of stock, and proxy papers.	The whole Act.
35 34 & 35 Vict. c. 103.	An Act to amend the law relating to the customs and inland revenue.	Section twenty-six.
36 & 37 Vict. c. 18. -	The Customs and Inland Revenue Act, 1873.	Section five.
40 37 & 38 Vict. c. 19. -	An Act to amend the Stamp Act, 1870, in regard to the stamp duty payable by advocates in Scotland on admission as barristers in England or Ireland, and by barristers in England or Ireland on admission as advocates in Scotland.	The whole Act.
45		

A.D. 1891.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
37 & 38 Vict. c. 26. -	The Canadian Stock Stamp Act, 1874	The whole Act.
39 & 40 Vict. c. 6. -	The Sea Insurance (Stamping of Policies) Amendment Act, 1876.	The whole Act.
39 & 40 Vict. c. 16. -	The Customs and Inland Revenue Act, 1876.	Section eleven. 5
40 & 41 Vict. c. 59. -	The Colonial Stock Act, 1877 - -	Section two, and the first paragraph of section three.
41 & 42 Vict. c. 15. -	The Customs and Inland Revenue Act, 1878.	Section twenty-seven. 10
43 & 44 Vict. c. 20. -	The Inland Revenue Act, 1880 -	Sections fifty-three to fifty-six.
44 & 45 Vict. c. 12. -	The Customs and Inland Revenue Act, 1881.	Sections forty-four to forty-seven. 15
45 & 46 Vict. c. 72. -	The Revenue, Friendly Societies, and National Debt Act, 1882.	Sections eight to ten, thirteen, fourteen, and seventeen.
46 & 47 Vict. c. 55. -	The Revenue Act, 1883 - -	Section fifteen.
47 & 48 Vict. c. 62. -	The Revenue Act, 1884 - -	Sections eight to ten. 20
48 & 49 Vict. c. 51. -	The Customs and Inland Revenue Act, 1885.	Section twenty-one.
50 & 51 Vict. c. 15. -	The Customs and Inland Revenue Act, 1887.	Sections five to sixteen.
51 & 52 Vict. c. 8. -	The Customs and Inland Revenue Act, 1888.	Sections ten to twenty, and the First Schedule. 25
52 & 53 Vict. c. 7. -	The Customs and Inland Revenue Act, 1889.	Sections sixteen and seventeen.
52 & 53 Vict. c. 42. -	The Revenue Act, 1889 - -	Sections fifteen to seventeen, and twenty. 30
53 & 54 Vict. c. 8. -	The Customs and Inland Revenue Act, 1890.	Sections eighteen to twenty-one.

Stamp Duties.

A

B I L L

[AS AMENDED BY THE STANDING COMMITTEE
ON LAW]

To consolidate the Enactments granting and relating to the Stamp Duties upon Instruments and certain other enactments relating to Stamp Duties.

*(Prepared and brought in by
Mr. Chancellor of the Exchequer, Mr. Jackson,
and Mr. Solicitor-General.)*

*Ordered, by The House of Commons, to be Printed,
26 June 1891.*

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[Bill 392.]

Stamp Duties Management Bill.

MEMORANDUM.

This Bill has been prepared to accompany the Bill for consolidating the law relating to stamp duties on instruments. The object of the Bill is to consolidate the provisions contained in the Stamp Duties Management Act, 1870 (33 & 34 Vict. cap. 98), and the other enactments included in the schedule of repeal. Some enactments have been omitted as unnecessary, and the language has been simplified and shortened, by reference to the provisions of the Interpretation Act, 1890.

It is proposed to make the following alterations in the existing law.

Clause 13. The maximum punishment for criminal offences in relation to dies and stamps is reduced from penal servitude for life to penal servitude for 14 years, and to meet a difficulty which has arisen the fraudulent impressing of a stamp from a genuine die is expressly made a criminal offence.

Clauses 14 and 15. The provisions relating to the unlawful manufacture or possession of water-marked paper in imitation of paper peculiarly used for receiving the impressions of stamps at present apply to all stamps for denoting duties of postage and inland revenue and fees, except a few stamps specially appropriated to particular duties of inland revenue which obviously ought not to be left without the like protection.

Clause 26. The fines imposed by the Bill, which under the existing law can only be recovered in the High Court, are made recoverable also by proceedings before Justices, in the same manner as fines and penalties under the Excise Acts are recoverable.



Stamp Duties Management Bill.

ARRANGEMENT OF CLAUSES.

Application of Act.

Clause.

1. Act to apply to all stamp duties.

Mode of recovering Money received for Duty.

2. Moneys received for duty and not appropriated to be recoverable in High Court.

Sale of Stamps.

3. Power to grant licences to deal in stamps.
4. Penalty for unauthorised dealing in stamps, &c.
5. Provisions as to the determination of a licence.
6. Penalty for hawking stamps.
7. Postage stamps.
8. Discount.

Allowance for Spoiled Stamps.

9. Procedure for obtaining allowance.
10. Allowance for misused stamps.
11. Allowance how to be made.
12. Stamps not wanted may be repurchased by the Commissioners

Offences relating to Stamps.

13. Certain offences in relation to dies and stamps provided by the Commissioners to be felonies.
14. Making paper in imitation of paper used for stamp duties.
15. Possession of paper, plates, or dies used for stamp duties.
16. Proceedings for the detection of forged dies, &c.
17. Proceedings for the detection of stamps stolen or obtained fraudulently.

[Bill 305.]

A

Clause.

18. Licensed person in possession of forged stamps to be presumed guilty until contrary is shown.
19. Mode of proceeding when stamps are seized.
20. As to defacement of adhesive stamps.
21. Penalty for frauds in relation to duties.

Miscellaneous.

22. As to the discontinuance of dies.
23. Application of Act to excise labels.
24. Affidavits and declarations, how to be made.
25. Mode of granting licences.
26. Recovery of fines imposed by this Act.
27. Definitions.

Repeal, Commencement, Short Title.

28. Repeal.
29. Commencement.
30. Short title.

SCHEDULE.

A
B I L L

TO

Consolidate the Law relating to the Management of Stamp Duties. A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5 *Application of Act.*

1. All duties for the time being chargeable by law as stamp duties shall be under the care and management of the Commissioners, and this Act shall apply to all such duties and to all fees which are for the time being directed to be collected or received by means of stamps, and also to all fines, penalties, and offences relating to any such duties or fees.
- Act to apply to all stamp duties.
[33 & 34 Vict. c. 98, s. 4.
38 & 39 Vict. c. 23, s. 13.
42 & 43 Vict. c. 58, s. 5.]

Mode of recovering Money received for Duty.

- 2.—(1.) Every person who, having received any sum of money as or for any duty, or any fee collected by means of a stamp, does not apply the money to the due payment of the duty or fee, and improperly withholds or detains the same, shall be accountable for the amount of the duty or fee, and the same shall be a debt from him to Her Majesty, and recoverable as such accordingly.
- (2.) The Commissioners may sue out of the High Court a writ of summons commanding any such person to deliver an account of every sum of money so received by him, and withheld or detained, and to pay the money to them, together with the costs of the proceedings, or to show cause to the contrary.
- Moneys received for duty and not appropriated to be recoverable in High Court.
[13 & 14 Vict. c. 97, s. 8.
28 & 29 Vict. c. 104, s. 55.
33 & 34 Vict. c. 97, s. 28.]

- (3.) If cause is shown the court shall make such order as to the court seems just.

[Bill 305.]

A 2

A.D. 1891.

Sale of Stamps.

Power to
grant licences
to deal in
stamps.

[3 & 4 Vict.
c. 96. ss. 24
and 25.
33 & 34 Vict.
c. 98. ss. 5,
6, and 8.]

3.—(1.) The Commissioners may, in their discretion, grant a licence to any person to deal in stamps at any place to be named in the licence.

(2.) The licence shall specify the full name and place of abode 5 of the person to whom the same is granted, and a description of every house, shop, or place, in or at which he is authorised to deal in stamps.

(3.) Every person to whom a licence is granted shall give security in the sum of one hundred pounds in such manner and 10 form as the Commissioners shall prescribe, and, if by bond, the bond shall be exempt from stamp duty.

(4.) One licence and one bond only shall be required for any number of persons in co-partnership, and the licence may at any time be revoked by the Commissioners. 15

(5.) Every person licensed to deal in stamps shall cause to be visibly and legibly painted and shall keep so painted in letters of not less than one inch in length on some conspicuous place on the outside of the front of every house, shop, or place or in or at which he is licensed to deal in stamps, his full name, together with the 20 words "Licensed to sell stamps," and for every neglect or omission so to do shall incur a fine of ten pounds.

Penalty for
unauthorised
dealing in
stamps, &c.
[33 & 34
Vict. c. 98.
ss. 7 and 9.]

4.—(1.) If any person who is not duly appointed to sell and distribute stamps deals in any manner in stamps, without being licensed so to do, or at any house, shop, or place not specified in his 25 licence he shall for every such offence incur a fine of twenty pounds.

(2.) If any person who is not duly appointed to sell and distribute stamps, or duly licensed to deal in stamps, has, or puts upon his premises either in the inside or on the outside thereof, or upon any board or any material whatever exposed to public view, and 30 whether the same be affixed to his premises or not, any letters importing or intending to import that he deals in stamps, or is licensed so to do, he shall incur a fine of ten pounds.

Provisions
as to the
determina-
tion of a
licence.
[33 & 34
Vict. c. 98.
s. 10.]

5.—(1.) If the licence of any person to deal in stamps expires or is revoked, or if any person licensed to deal in stamps dies or 35 becomes bankrupt, and any such person at the expiration or revocation of his licence, or at the time of his death or bankruptcy, has in his possession any stamps, such person, or his executor or administrator, or the receiver or trustee or official assignee under his bankruptcy, may, within six months after the expiration or 40 revocation of the licence, or after the death or bankruptcy, as the

case may be, bring or send the stamps to the chief office or to one of the head offices. A.D. 1891.

(2.) The Commissioners may in any such case pay to the person bringing or sending stamps the amount of the duty thereon, deducting therefrom the proper discount, if proof to their satisfaction is furnished that the same were actually in the possession of the person, whose licence has expired or been revoked, or so dying or becoming bankrupt, for the purpose of sale, at the time of the expiration or revocation of the licence, or of his death or bankruptcy, and that the stamps were purchased or procured by that person at the chief office or at one of the head offices, or from some person duly appointed to sell and distribute stamps, or duly licensed to deal in stamps.

6.—(1.) If any person, whether licensed to deal in stamps or not, hawks or carries about for sale or exchange, any stamps, he shall in addition to any other fine or penalty to which he may be liable incur a fine of twenty pounds. Penalty for hawking stamps. [33 & 34 Vict. c. 98. s. 11.]

(2.) In default of payment of the fine, on summary conviction the offender shall be imprisoned for any term not exceeding two months.

(3.) All stamps which are found in the possession of the offender shall be forfeited, and shall be delivered to the Commissioners, to be disposed of as they think fit.

(4.) Any person may arrest a person found committing an offence against this section, and take him before a justice having jurisdiction where the offence is committed, who shall hear and determine the matter.

7. Notwithstanding anything in this Act contained, it shall be lawful for any person in the service or employment of the Post Office, without any other licence or authority than this Act to sell postage stamps at any place, and in any manner. Postage stamps. [23 & 24 Vict. c. 111. s. 22. 33 & 34 Vict. c. 98. s. 12.]

8. Upon the sale of stamps such discount shall be allowed to the purchasers thereof as the Treasury direct. Discount. [33 & 34 Vict. c. 98. s. 13.]

Allowance for Spoiled Stamps.

9. Subject to such regulations as the Commissioners may think proper to make, and to the production of such evidence by statutory declaration or otherwise as the Commissioners may require, allowance is to be made by the Commissioners for stamps spoiled in the cases herein-after mentioned ; (that is to say,) Procedure for obtaining allowance. [30 & 31 Vict. c. 23. s. 17. 33 & 34 Vict. c. 98. s. 14.]

A.D. 1891.

- (1.) The stamp on any material inadvertently and undesignedly spoiled, obliterated, or by any means rendered unfit for the purpose intended, before the material bears the signature of any person or any instrument written thereon is executed by any party : 5
- (2.) Any adhesive stamp which has been inadvertently and undesignedly spoiled or rendered unfit for use and has not in the opinion of the Commissioners been affixed to any material :
- (3.) Any adhesive stamp representing a fee capable of being collected by means of such stamp which has been affixed to 10 material provided that a certificate from the proper officer is produced to the effect that the stamp should be allowed.
- (4.) The stamp on any bill of exchange signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose 15 other than by way of tender for acceptance.
- (5.) The stamp on any promissory note signed by or on behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands.
- (6.) The stamp on any bill of exchange or promissory note 20 which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange, may have been accepted or indorsed, or, being a promissory note, may have been delivered to the payee, provided that another completed and duly stamped bill of exchange or pro- 25 missory note is produced identical in every particular, except in the correction of the error or omission, with the spoiled bill or note :
- (7.) The stamp used for any of the following instruments ; that is to say, 30
- (a.) An instrument executed by any party thereto, but afterwards found to be absolutely void from the beginning :
- (b.) An instrument executed by any party thereto, but afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended : 35
- (c.) An instrument executed by any party thereto which has not been made use of for any purpose whatever, and which by reason of the inability or refusal of some necessary party to sign the same or to complete the transaction according to the instrument, is incomplete and insufficient 40 for the purpose for which it was intended :

(d.) An instrument executed by any party thereto, which by reason of the refusal of any person to act under the same, or for want of enrolment or registration within the time required by law, fails of the intended purpose or becomes void :

A.D. 1891.

(e.) An instrument executed by any party thereto which is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped, or which becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped :

Provided as follows :—

(a.) That the application for relief is made within six months after the stamp has been spoiled or become useless or in the case of an executed instrument after the date of the instrument; or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed or within such further time as the Commissioners may prescribe when from unavoidable circumstances any instrument for which another has been substituted cannot be produced within the said period.

(b.) That in the case of an executed instrument no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence, and that the instrument is given up to be cancelled.

(c.) That in the case of stamps used for medicines and playing cards, the medicines or cards bearing the stamps are produced to an officer and the stamps are removed therefrom in his presence.

10. When any person has inadvertently used for an instrument liable to duty a stamp of greater value than was necessary, or has inadvertently used a stamp for an instrument not liable to any duty, the Commissioners may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if liable to duty, being stamped with the proper duty, cancel and allow as spoiled the stamp so misused.

Allowance
for misused
stamps.
[33 & 34
Vict. c. 98.
s. 15.]

11. In any case in which allowance is made for spoiled or misused stamps the Commissioners may give in lieu thereof other stamps of the same denomination and value, or if required, and

Allowance
how to be
made.
[33 & 34
Vict. c. 98.
s. 16.]

A.D. 1891. they think proper, stamps of any other denomination to the same amount in value, or in their discretion, the same value in money, deducting therefrom the discount allowed on the purchase of stamps of the like description.

Stamps not wanted may be repurchased by the Commissioners.
[33 & 34 Vict. c. 98. s. 17.]

12. When any person is possessed of a stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Commissioners may, if they think fit, repay to him the value of the stamp in money, deducting the proper discount, upon his delivering up the stamp to be cancelled, and proving to their satisfaction that it was purchased by him at the chief office or at one of the head offices, or from some person duly appointed to sell and distribute stamps or duly licensed to deal in stamps, within the period of six months next preceding the application and with a bonâ fide intention to use it. 5 10

Offences relating to Stamps.

15

Certain offences in relation to dies and stamps provided by the Commissioners to be felonies.
[3 & 4 Vict. c. 96. s. 22. 33 & 34 Vict. c. 98. s. 18. 42 & 43 Vict. c. 58. s. 5.]

13. Every person who does, or causes or procures to be done, or knowingly aids, abets, or assists in doing, any of the acts following; that is to say,

- (1.) Forges a die or stamp;
- (2.) Prints or makes an impression upon any material with a forged die; 20
- (3.) Fraudulently prints or makes an impression upon any material from a genuine die;
- (4.) Fraudulently cuts, tears, or in any way removes from any material any stamp, with intent that any use should be made of such stamp or of any part thereof; 25
- (5.) Fraudulently mutilates any stamp, with intent that any use should be made of any part of such stamp;
- (6.) Fraudulently fixes or places upon any material or upon any stamp, any stamp or part of a stamp which, whether fraudulently or not, has been cut, torn, or in any way removed from any other material, or out of or from any other stamp; 30
- (7.) Fraudulently erases or otherwise either really or apparently removes from any stamped material any name, sum, date, or other matter or thing whatsoever thereon written, with the intent that any use should be made of the stamp upon such material; 35
- (8.) Knowingly sells or exposes for sale or utters or uses any forged stamp, or any stamp which has been fraudulently printed or impressed from a genuine die; 40

(9.) Knowingly, and without lawful excuse (the proof whereof shall lie on the person accused) has in his possession any forged die or stamp or any stamp which has been fraudulently printed or impressed from a genuine die, or any stamp or

A.D. 1891.

5

part of a stamp which has been fraudulently cut, torn, or otherwise removed from any material, or any stamp which has been fraudulently mutilated, or any stamped material out of which any name, sum, date, or other matter or thing has been fraudulently erased or otherwise either really or apparently

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removed,

shall be guilty of felony, and shall on conviction be liable to be kept in penal servitude for any term not exceeding *fourteen years*, or to be imprisoned with or without hard labour for any term not exceeding *two years*.

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14. Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused)—

Making paper in imitation of paper used for stamp duties.

20

(a.) makes or causes or procures to be made, or aids or assists in making, or knowingly has in his custody or possession, any paper in the substance of which shall appear any words, letters, figures, marks, lines, threads, or other devices peculiar to and appearing in the substance of any paper provided or used by or under the direction of the Commissioners for receiving the impression of any die, or any part of such words, letters, figures, marks, lines, threads, or other devices, and intended to imitate or pass for the same; or

[3 & 4 Vict. c. 96. s. 29. 42 & 43 Vict. c. 58. s. 5. 45 & 46 Vict. c. 72. s. 13.]

25

(b.) causes or assists in causing any such words, letters, figures, marks, lines, threads, or devices as aforesaid, or any part of such words, letters, figures, marks, lines, threads, or other devices and intended to imitate or pass for the same, to appear in the substance of any paper whatever,

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shall be guilty of felony, and shall on conviction be liable to be kept in penal servitude for any term not exceeding *seven years*, or to be imprisoned with or without hard labour for any term not exceeding *two years*.

35 15. Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused) purchases or receives or knowingly has in his custody or possession—

Possession of paper, plates, or dies used for stamp duties. [3 & 4 Vict. c. 96. s. 30. 42 & 43 Vict. c. 58. s. 5. 45 & 46 Vict. c. 72. s. 13.]

40

(a.) any paper manufactured and provided by or under the direction of the Commissioners, for the purpose of being used for receiving the impression of any die before such paper shall have been duly stamped and issued for public use; or

[305.]

B

A.D. 1891.

(b.) any plate, die, dandy-roller, mould, or other implement peculiarly used in the manufacture of any such paper, shall be guilty of a misdemeanour, and shall on conviction be liable to be imprisoned with or without hard labour for any term not exceeding two years.

5

Proceedings
for the de-
tection of
forged dies,
&c.
[33 & 34 Vict.
c. 98. s. 19.
42 & 43 Vict.
c. 58. s. 5.]

16. On information given before a justice upon oath that there is just cause to suspect any person of being guilty of any of the offences aforesaid, such justice may, by a warrant under his hand, cause every house, room, shop, building, or place belonging to or occupied by the suspected person, or where he is suspected of being or having been in any way engaged or concerned in the commission of any such offence, or of secreting any machinery, implements, or utensils applicable to the commission of any such offence, to be searched, and if upon such search any of the said several matters and things are found, the same may be seized and carried away, and shall afterwards be delivered over to the Commissioners.

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15

Proceedings
for the de-
tection of
stamps stolen
or obtained
fraudulently.
[33 & 34 Vict.
c. 98. s. 23.]

17.—(1.) Any justice having jurisdiction in the place where any stamps are known or supposed to be concealed or deposited, may, upon reasonable suspicion that the same have been stolen or fraudulently obtained, issue his warrant for the seizure thereof, and for apprehending and bringing before himself or any other justice within the same jurisdiction the person in whose possession or custody the stamps may be found, to be dealt with according to law.

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(2.) If the person does not satisfactorily account for the possession of the stamps or it does not appear that the same were purchased by him at the chief office or at one of the head offices, or from some person duly appointed to sell and distribute stamps or duly licensed to deal in stamps, the stamps shall be forfeited, and shall be delivered over to the Commissioners.

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(3.) Provided that if at any time within six months after the delivery any person makes out to the satisfaction of the Commissioners that any stamps so forfeited were stolen or otherwise fraudulently obtained from him, and that the same were purchased by him at the chief office or one of the head offices, or from some person duly appointed to sell and distribute stamps, or duly licensed to deal in stamps, such stamps may be delivered up to him.

35

Licensed
person in
possession
of forged

18.—(1.) If any forged stamps are found in the possession of any person appointed to sell and distribute stamps, or being or having been licensed to deal in stamps, that person shall be deemed and taken,

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unless the contrary is satisfactorily proved, to have had the same in his possession knowing them to be forged, and with intent to sell, use, or utter them, and shall be liable to the punishment imposed by law upon a person selling, using, uttering, or having in possession 5 forged stamps knowing the same to be forged.

A.D. 1891.
stamps to be
presumed
guilty until
contrary is
shown.
[33 & 34 Vict.
c. 98, ss. 20
and 22.]

(2.) If the Commissioners have cause to suspect any such person of having in his possession any forged stamps, they may by warrant under their hands authorise any person to enter between the hours of nine in the morning and seven in the evening into any 10 house, room, shop, or building of or belonging to the suspected person, and if on demand of admittance, and notice of the warrant, the door of the house, room, shop, or building, or any inner door thereof, is not opened, the authorised person may break open the same and search for and seize any stamps that may be found 15 therein or in the custody or possession of the suspected person.

(3.) All officers of the peace are hereby required, upon request by any person so authorised, to aid and assist in the execution of the warrant.

(4.) Any person who—

20 (a.) Refuses to permit any such search or seizure to be made as aforesaid; or

(b.) Assaults, opposes, molests, or obstructs any person so authorised in the due execution of the powers conferred by this section or any person acting in his aid or assistance,

25 and any officer of the peace who upon any such request as aforesaid, refuses or neglects to aid and assist any person so authorised in the due execution of his powers shall incur a fine of fifty pounds.

19. Where stamps are seized under a warrant, the person authorised by the warrant shall, if required, give to the person in whose 30 custody or possession the stamps are found an acknowledgment of the number, particulars, and amount of the stamps, and permit the stamps to be marked before the removal thereof.

Mode of proceeding when stamps are seized.
[33 & 34 Vict. c. 98, s. 21.]

20. Every person who by any writing in any manner defaces any adhesive stamp before it is used shall incur a fine of five 35 pounds: Provided that any person may with the express sanction of the Commissioners, and in conformity with the conditions which they may prescribe, write upon or otherwise appropriate an adhesive stamp before it is used for the purpose of identification thereof.

As to defacement of adhesive stamps.
[33 & 34 Vict. c. 98, s. 25.]

40 21. Any person who practises or is concerned in any fraudulent act, contrivance, or device, not specially provided for by law, with [305.] B 2

Penalty for frauds in relation to duties.

[33 & 34 Vict.
c. 97. s. 25.]
[45 & 46 Vict.
c. 72. s. 15.]

intent to defraud Her Majesty of any duty shall incur a fine of fifty pounds.

Miscellaneous.

As to the
discontinu-
ance of dies.
[33 & 34 Vict.
c. 98. s. 24.]

22. Whenever the Commissioners determine to discontinue the use of any die, and provide a new die to be used in lieu thereof, 5 and give public notice thereof in the London, Edinburgh, and Dublin Gazettes, then from and after any day to be stated in the notice (such day not being within one month after the same is so published) the new die shall be the only lawful die for denoting the duty chargeable in any case in which the discontinued die 10 would have been used; and every instrument first executed by any person, or bearing date after the day so stated, and stamped with the discontinued die, shall be deemed to be not duly stamped :

Provided as follows :

- (a.) If any instrument stamped as last aforesaid, and first executed 15 after the day so stated at any place out of the United Kingdom, is brought to the Commissioners within fourteen days after it has been received in the United Kingdom, then upon proof of the facts to the satisfaction of the Commissioners the stamp thereon shall be cancelled, and the instrument shall be stamped 20 with the same amount of duty by means of the lawful die, without the payment of any penalty :
- (b.) All persons having in their possession any material stamped with the discontinued die, and which by reason of the providing of such new die has been rendered useless, may at any 25 time within six months after the day stated in the notice send the same to the chief office or one of the head offices, and the Commissioners may thereupon cause the stamp on such material to be cancelled, and the same material, or, if the Commissioners think fit, any other material, to be stamped with 30 the new die, in lieu of and to an equal amount with the stamp so cancelled.

Application
of Act to
excise labels.
[45 & 46
Vict. c. 41.
s. 5.]

23. The provisions of this Act in reference to offences relating to stamps shall apply to any label now or hereafter provided by the Commissioners for denoting any duty of excise, and any label so 35 provided shall be deemed to be included in the term "stamp" as defined by this Act.

Affidavits
and declara-
tions, how to
be made.

24. Any statutory declaration to be made in pursuance of or for the purposes of this or any other Act for the time being in force relating to duties may be made before any of the Commissioners, 40

or any officer or person authorised by them in that behalf, or before any commissioner for oaths or any justice or notary public in any part of the United Kingdom, or at any place out of the United Kingdom, before any person duly authorised to administer 5 oaths there.

A.D. 1891.

[55 Geo. 3.
c. 184.
ss. 52 & 53.
33 & 34
Vict. c. 97.
s. 27.; c. 98.
s. 27.]

25. Any licence or certificate to be granted by the Commissioners under this or any other Act for the time being in force relating to duties may be granted by such officer or person, as the Commissioners may authorise in that behalf.

Mode of
granting
licences.
[12 & 13
Vict. c. 1.
s. 16.]

10 26. All fines imposed by this Act may be proceeded for and recovered in the same manner and in the case of summary proceedings with the like power of appeal as any fine or penalty under any Act relating to the excise.

Recovery of
fines imposed
by this Act.

27. In this Act unless the context otherwise requires,—

15 The expression “Commissioners” means Commissioners of Inland Revenue.

Definitions.
[33 & 34
Vict. c. 98.
s. 2.]

The expression “officer” means Officer of Inland Revenue.

The expression “chief office” means chief office of Inland Revenue.

20 The expression “head offices” means the head offices of Inland Revenue in Edinburgh and Dublin.

The expression “duty” means any stamp duty for the time being chargeable by law.

25 The expression “material” includes every sort of material upon which words or figures can be expressed.

The expression “instrument” includes every written document.

30 The expression “die” includes any plate, type, tool, or implement whatever used under the direction of the Commissioners for expressing or denoting any duty, or rate of duty, or the fact that any duty or rate of duty or penalty has been paid, or that an instrument is duly stamped, or is not chargeable with any duty or for denoting any fee, and also any part of any such plate, type, tool, or implement.

35 The expressions “forge” and “forged” include counterfeit and counterfeited.

The expression “stamp” means as well a stamp impressed by means of a die as an adhesive stamp for denoting any duty or fee.

- A.D. 1891. — The expression “stamped” is applicable as well to instruments and material impressed with stamps by means of a die as to instruments and material having adhesive stamps affixed thereto. The expressions “executed” and “execution,” with reference to instruments not under seal, mean signed and signature. 5
The expression “justice” means justice of the peace.

Repeal, Commencement, Short Title.

- Repeal. 28. The enactments specified in the schedule to this Act are hereby repealed from and after the commencement of this Act to the extent specified in the third column of that schedule. 10
Provided that all bonds and securities given under or in pursuance of any enactment hereby repealed shall have the same effect as if they had been given in pursuance of this Act.
- Commence-
ment. 29. This Act shall come into operation on the *first day of January, one thousand eight hundred and ninety-two.* 15
- Short title. 30. This Act may be cited as the Stamp Duties Management Act, 1891.

SCHEDULE.

A.D. 1891.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
5 39 & 40 Geo. 3. c. 72.	An Act to amend several laws relating to the duties on stamped vellum, parchment, and paper.	The whole Act.
10 42 Geo. 3. c. 56.	An Act to repeal an Act passed in the twenty-fifth year of the reign of His present Majesty for granting stamp duties on certain medicines and for charging other duties in lieu thereof, and for making effectual provision for the better collection of the said duties.	Section eighteen.
15 55 Geo. 3. c. 184.	An Act for repealing the stamp duties on deeds, law proceedings, and other written or printed instruments, and the duties on fire insurances, and on legacies and successions to personal estate upon intestacies now payable in Great Britain, and for granting other duties in lieu thereof.	Sections fifty-two and fifty-three.
20 3 & 4 Vict. c. 96.	An Act for the regulation of the duties of postage.	Sections nineteen, twenty - one from "and all" to the end of the section and twenty-two to thirty.
30 13 & 14 Vict. c. 97.	An Act to repeal certain stamp duties, to grant others in lieu thereof, and to amend the laws relating to the stamp duties.	The whole Act.
35 23 & 24 Vict. c. 111.	An Act for granting to Her Majesty certain duties of stamps, and to amend the law relating to the stamp duties.	Section twenty-two.
40 30 & 31 Vict. c. 23.	An Act to grant and alter certain Duties of Customs and Inland Revenue, and for other purposes relating thereto.	Sections seventeen and eighteen.
45 33 & 34 Vict. c. 97.	The Stamp Act, 1870	Section twenty-five, so far as it relates to provision (3) and sections twenty-seven and twenty-eight.
33 & 34 Vict. c. 98.	The Stamp Duties Management Act, 1870.	The whole Act.

A.D. 1891.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
38 & 39 Vict. c. 22. -	The Post Office Act, 1875 - -	The second, fourth, and fifth paragraphs of section six.
38 & 39 Vict. c. 23. -	The Customs and Inland Revenue Act, 1875.	Section thirteen. 5
45 & 46 Vict. c. 41. -	The Customs and Inland Revenue Act, 1882.	Sub-section three of section five.
45 & 46 Vict. c. 72. -	The Revenue Friendly Societies and National Debt Act, 1882.	Section fifteen. 10

Stamp Duties Management.

A

B I L L

To consolidate the Law relating to the Management of Stamp Duties.

(Prepared and brought in by
Mr. Chancellor of the Exchequer, Mr. Jackson,
and Mr. Solicitor-General.)

Ordered, by The House of Commons, to be Printed,
1 May 1891.

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[Bill 305.]

Stamp Duties Management Bill.

[AS AMENDED BY THE STANDING COMMITTEE ON LAW.]

MEMORANDUM.

This Bill has been prepared to accompany the Bill for consolidating the law relating to stamp duties on instruments. The object of the Bill is to consolidate the provisions contained in the Stamp Duties Management Act, 1870 (33 & 34 Vict. cap. 98), and the other enactments included in the schedule of repeal. Some enactments have been omitted as unnecessary, and the language has been simplified and shortened, by reference to the provisions of the Interpretation Act, 1889.

It is proposed to make the following alterations in the existing law.

Clause 13. The maximum punishment for criminal offences in relation to dies and stamps is reduced from penal servitude for life to penal servitude for 14 years, and to meet a difficulty which has arisen the fraudulent impressing of a stamp from a genuine die is expressly made a criminal offence.

Clauses 14 and 15. The provisions relating to the unlawful manufacture or possession of water-marked paper in imitation of paper peculiarly used for receiving the impressions of stamps at present apply to all stamps for denoting duties of postage and inland revenue and fees, except a few stamps specially appropriated to particular duties of inland revenue which obviously ought not to be left without the like protection.

Clause 26. The fines imposed by the Bill, which under the existing law can only be recovered in the High Court, are made recoverable also by proceedings before Justices, in the same manner as fines and penalties under the Excise Acts are recoverable.



Stamp Duties Management Bill.

[AS AMENDED BY THE STANDING COMMITTEE ON LAW.]

ARRANGEMENT OF CLAUSES.

Application of Act.

Clause.

1. Act to apply to all stamp duties.

Mode of recovering Money received for Duty.

2. Moneys received for duty and not appropriated to be recoverable in High Court.

Sale of Stamps.

3. Power to grant licences to deal in stamps.
4. Penalty for unauthorised dealing in stamps, &c.
5. Provisions as to the determination of a licence.
6. Penalty for hawking stamps.
7. Postage stamps.
8. Discount.

Allowance for Spoiled Stamps.

9. Procedure for obtaining allowance.
10. Allowance for misused stamps.
11. Allowance how to be made.
12. Stamps not wanted may be repurchased by the Commissioners.

Offences relating to Stamps.

13. Certain offences in relation to dies and stamps provided by the Commissioners to be felonies.
14. Making paper in imitation of paper used for stamp duties.
15. Possession of paper, plates, or dies used for stamp duties.
16. Proceedings for the detection of forged dies, &c.
17. Proceedings for the detection of stamps stolen or obtained fraudulently.

[Bill 393.]

A

Clause.

18. Licensed person in possession of forged stamps to be presumed guilty until contrary is shown.
19. Mode of proceeding when stamps are seized.
20. As to defacement of adhesive stamps.
21. Penalty for frauds in relation to duties.

Miscellaneous.

22. As to the discontinuance of dies.
23. Application of Act to excise labels.
24. Declarations, how to be made.
25. Mode of granting licences.
26. Recovery of fines.
27. Definitions.

Repeal, Commencement, Short Title.

28. Repeal.
29. Commencement.
30. Short title.

SCHEDULE.

A

B I L L

[AS AMENDED BY THE STANDING COMMITTEE ON LAW]

TO

Consolidate the Law relating to the Management of Stamp Duties. A.D. 1891.

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

5 *Application of Act.*

1. All duties for the time being chargeable by law as stamp duties shall be under the care and management of the Commissioners, and this Act shall apply to all such duties and to all fees which are for the time being directed to be collected or received by
10 means of stamps.

Act to apply to all stamp duties.
[33 & 34 Vict. c. 98. s. 4.
38 & 39 Vict. c. 23. s. 13.
42 & 43 Vict. c. 58. s. 5.]

Mode of recovering Money received for Duty.

2.—(1.) Every person who, having received any sum of money as or for any duty, or any fee collected by means of a stamp, does not apply the money to the due payment of the duty or fee, and
15 improperly withholds or detains the same, shall be accountable for the amount of the duty or fee, and the same shall be a debt from him to Her Majesty, and recoverable as such accordingly.

(2.) The Commissioners may sue out of the High Court in England or Ireland, or of the Court of Session sitting as the
20 Court of Exchequer in Scotland, as the case may require, a writ of summons commanding any such person to deliver an account of every sum of money so received by him, and withheld or detained, and to pay the money to them, together with the costs of the proceedings, or to show cause to the contrary.

25 (3.) If cause is shown the court shall make such order as to the court seems just.

[Bill 393.]

A 2

Moneys received for duty and not appropriated to be recoverable in High Court.
[13 & 14 Vict. c. 97. s. 8.
28 & 29 Vict. c. 104. s. 55.
33 & 34 Vict. c. 97. s. 28.]

A.D. 1891.

Sale of Stamps.

Power to
grant licences
to deal in
stamps.

[3 & 4 Vict.
c. 96, ss. 24
and 25.
33 & 34 Vict.
c. 98, ss. 5,
6, and 8.]

3.—(1.) The Commissioners may, in their discretion, grant a licence to any person to deal in stamps at any place to be named in the licence.

(2.) The licence shall specify the full name and place of abode 5 of the person to whom the same is granted, and a description of every house, shop, or place, in or at which he is authorised to deal in stamps.

(3.) Every person to whom a licence is granted shall give security in the sum of one hundred pounds in such manner and 10 form as the Commissioners shall prescribe, and, if by bond, the bond shall be exempt from stamp duty.

(4.) One licence and one bond only shall be required for any number of persons in partnership, and the licence may at any time be revoked by the Commissioners. 15

(5.) Every person licensed to deal in stamps shall cause to be visibly and legibly painted and shall keep so painted in letters of not less than one inch in length on some conspicuous place on the outside of the front of every house, shop, or place in or at which he is licensed to deal in stamps, his full name, together with the 20 words "Licensed to sell stamps," and for every neglect or omission so to do shall incur a fine of ten pounds.

Penalty for
unauthorised
dealing in
stamps, &c.
[33 & 34
Vict. c. 98,
ss. 7 and 9.]

4.—(1.) If any person who is not duly appointed to sell and distribute stamps deals in any manner in stamps, without being licensed so to do, or at any house, shop, or place not specified in his 25 licence he shall for every such offence incur a fine of twenty pounds.

(2.) If any person who is not duly appointed to sell and distribute stamps, or duly licensed to deal in stamps, has, or puts upon his premises either in the inside or on the outside thereof, or upon any board or any material whatever exposed to public view, and 30 whether the same be affixed to his premises or not, any letters importing or intending to import that he deals in stamps, or is licensed so to do, he shall incur a fine of ten pounds.

Provisions
as to the
determina-
tion of a
licence.
[33 & 34
Vict. c. 98,
s. 10.]

5.—(1.) If the licence of any person to deal in stamps expires or is revoked, or if any person licensed to deal in stamps dies or 35 becomes bankrupt, and any such person at the expiration or revocation of his licence, or at the time of his death or bankruptcy, has in his possession any stamps, such person, or his executor or administrator, or the receiver or trustee or official assignee under his bankruptcy, may, within six months after the expiration or 40 revocation of the licence, or after the death or bankruptcy, as the

case may be, bring or send the stamps to the chief office or to one of the head offices. A.D. 1891.

(2.) The Commissioners may in any such case pay to the person bringing or sending stamps the amount of the duty thereon, deducting therefrom the proper discount, if proof to their satisfaction is furnished that the same were actually in the possession of the person, whose licence has expired or been revoked, or so dying or becoming bankrupt, for the purpose of sale, at the time of the expiration or revocation of the licence, or of his death or bankruptcy, and that the stamps were purchased or procured by that person at the chief office or at one of the head offices, or from some person duly appointed to sell and distribute stamps, or duly licensed to deal in stamps.

6.—(1.) If any person, whether licensed to deal in stamps or not, hawks or carries about for sale or exchange, any stamps, he shall in addition to any other fine or penalty to which he may be liable incur a fine of twenty pounds. Penalty for hawking stamps. [33 & 34 Vict. c. 98. s. 11.]

(2.) In default of payment of the fine, on summary conviction the offender shall be imprisoned for any term not exceeding two months.

(3.) All stamps which are found in the possession of the offender shall be forfeited, and shall be delivered to the Commissioners, to be disposed of as they think fit.

(4.) Any person may arrest a person found committing an offence against this section, and take him before a justice having jurisdiction where the offence is committed, who shall hear and determine the matter.

7. Notwithstanding anything in this Act contained, it shall be lawful for any person in the service or employment of the Post Office, without any other licence or authority than this Act to sell postage stamps at any place, and in any manner. Postage stamps. [23 & 24 Vict. c. 111. s. 22. 33 & 34 Vict. c. 98. s. 12.]

8. Upon the sale of stamps such discount shall be allowed to the purchasers thereof as the Treasury direct. Discount. [33 & 34 Vict. c. 98. s. 13.]

Allowance for Spoiled Stamps.

9. Subject to such regulations as the Commissioners may think proper to make, and to the production of such evidence by statutory declaration or otherwise as the Commissioners may require, allowance is to be made by the Commissioners for stamps spoiled in the cases herein-after mentioned; (that is to say,) Procedure for obtaining allowance. [30 & 31 Vict. c. 23. s. 17. 33 & 34 Vict. c. 98. s. 14.]

A.D. 1891.

- (1.) The stamp on any material inadvertently and undesignedly spoiled, obliterated, or by any means rendered unfit for the purpose intended, before the material bears the signature of any person or any instrument written thereon is executed by any party : 5
- (2.) Any adhesive stamp which has been inadvertently and undesignedly spoiled or rendered unfit for use and has not in the opinion of the Commissioners been affixed to any material :
- (3.) Any adhesive stamp representing a fee capable of being collected by means of such stamp which has been affixed to material provided that a certificate from the proper officer is produced to the effect that the stamp should be allowed. 10
- (4.) The stamp on any bill of exchange signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance. 15
- (5.) The stamp on any promissory note signed by or on behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands.
- (6.) The stamp on any bill of exchange or promissory note which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange, may have been accepted or indorsed, or, being a promissory note, may have been delivered to the payee, provided that another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of the error or omission, with the spoiled bill or note : 20 25
- (7.) The stamp used for any of the following instruments ; that is to say, 30
- (a.) An instrument executed by any party thereto, but afterwards found to be absolutely void from the beginning :
- (b.) An instrument executed by any party thereto, but afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended : 35
- (c.) An instrument executed by any party thereto which has not been made use of for any purpose whatever, and which by reason of the inability or refusal of some necessary party to sign the same or to complete the transaction according to the instrument, is incomplete and insufficient for the purpose for which it was intended : 40

(d.) An instrument executed by any party thereto, which by reason of the refusal of any person to act under the same, or for want of enrolment or registration within the time required by law, fails of the intended purpose or becomes void: A.D. 1891.

(e.) An instrument executed by any party thereto which is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped, or which becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped:

Provided as follows:—

(a.) That the application for relief is made within six months after the stamp has been spoiled or become useless or in the case of an executed instrument after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed or within such further time as the Commissioners may prescribe in the case of any instrument sent abroad for execution or when from unavoidable circumstances any instrument for which another has been substituted cannot be produced within the said period.

(b.) That in the case of an executed instrument no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence, and that the instrument is given up to be cancelled.

(c.) That in the case of stamps used for medicines or playing cards, the medicines or cards bearing the stamps are produced to an officer and the stamps are removed therefrom in his presence.

10. When any person has inadvertently used for an instrument liable to duty a stamp of greater value than was necessary, or has inadvertently used a stamp for an instrument not liable to any duty, the Commissioners may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if liable to duty, being stamped with the proper duty, cancel and allow as spoiled the stamp so misused. Allowance for misused stamps. [33 & 34 Vict. c. 98. s. 15.]

11. In any case in which allowance is made for spoiled or misused stamps the Commissioners may give in lieu thereof other stamps of the same denomination and value, or if required, and Allowance how to be made. [33 & 34 Vict. c. 98. s. 16.]

A.D. 1891. they think proper, stamps of any other denomination to the same amount in value, or in their discretion, the same value in money, deducting therefrom the discount allowed on the purchase of stamps of the like description.

Stamps not wanted may be repurchased by the Commissioners.
[33 & 34 Vict. c. 98. s. 17.]

12. When any person is possessed of a stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Commissioners may, if they think fit, repay to him the value of the stamp in money, deducting the proper discount, upon his delivering up the stamp to be cancelled, and proving to their satisfaction that it was purchased by him at the chief office or at one of the head offices, or from some person duly appointed to sell and distribute stamps or duly licensed to deal in stamps, within the period of six months next preceding the application and with a bonâ fide intention to use it. 5 10

Offences relating to Stamps.

15

Certain offences in relation to dies and stamps provided by the Commissioners to be felonies.
[3 & 4 Vict. c. 96. s. 22. 33 & 34 Vict. c. 98. s. 18. 42 & 43 Vict. c. 58. s. 5.]

13. Every person who does, or causes or procures to be done, or knowingly aids, abets, or assists in doing, any of the acts following; that is to say,

- (1.) Forges a die or stamp;
- (2.) Prints or makes an impression upon any material with a forged die; 20
- (3.) Fraudulently prints or makes an impression upon any material from a genuine die;
- (4.) Fraudulently cuts, tears, or in any way removes from any material any stamp, with intent that any use should be made of such stamp or of any part thereof; 25
- (5.) Fraudulently mutilates any stamp, with intent that any use should be made of any part of such stamp;
- (6.) Fraudulently fixes or places upon any material or upon any stamp, any stamp or part of a stamp which, whether fraudulently or not, has been cut, torn, or in any way removed from any other material, or out of or from any other stamp; 30
- (7.) Fraudulently erases or otherwise either really or apparently removes from any stamped material any name, sum, date, or other matter or thing whatsoever thereon written, with the intent that any use should be made of the stamp upon such material; 35
- (8.) Knowingly sells or exposes for sale or utters or uses any forged stamp, or any stamp which has been fraudulently printed or impressed from a genuine die;

40

(9.) Knowingly, and without lawful excuse (the proof whereof shall lie on the person accused) has in his possession any forged die or stamp or any stamp which has been fraudulently printed or impressed from a genuine die, or any stamp or

A.D. 1891.

5 part of a stamp which has been fraudulently cut, torn, or otherwise removed from any material, or any stamp which has been fraudulently mutilated, or any stamped material out of which any name, sum, date, or other matter or thing has been fraudulently erased or otherwise either really or apparently removed,

10 shall be guilty of felony, and shall on conviction be liable to be kept in penal servitude for any term not exceeding *fourteen years*, or to be imprisoned with or without hard labour for any term not exceeding *two years*.

15 14. Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused)—

(a.) makes or causes or procures to be made, or aids or assists in making, or knowingly has in his custody or possession, any paper in the substance of which shall appear any words, letters, figures, marks, lines, threads, or other devices peculiar to and appearing in the substance of any paper provided or used by or under the direction of the Commissioners for receiving the impression of any die, or any part of such words, letters, figures, marks, lines, threads, or other devices, and intended to imitate or pass for the same; or

Making paper in imitation of paper used for stamp duties.
[3 & 4 Vict. c. 96. s. 29.
42 & 43 Vict. c. 58. s. 5.
45 & 46 Vict. c. 72. s. 13.]

(b.) causes or assists in causing any such words, letters, figures, marks, lines, threads, or devices as aforesaid, or any part of such words, letters, figures, marks, lines, threads, or other devices and intended to imitate or pass for the same, to appear in the substance of any paper whatever,

30 shall be guilty of felony, and shall on conviction be liable to be kept in penal servitude for any term not exceeding *seven years*, or to be imprisoned with or without hard labour for any term not exceeding *two years*.

35 15. Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused) purchases or receives or knowingly has in his custody or possession—

(a.) any paper manufactured and provided by or under the direction of the Commissioners, for the purpose of being used for receiving the impression of any die before such paper shall have been duly stamped and issued for public use; or

Possession of paper, plates, or dies used for stamp duties.
[3 & 4 Vict. c. 96. s. 30.
42 & 43 Vict. c. 58. s. 5.
45 & 46 Vict. c. 72. s. 13.]

A.D. 1891.

(b.) any plate, die, dandy-roller, mould, or other implement peculiarly used in the manufacture of any such paper, shall be guilty of a misdemeanour, and shall on conviction be liable to be imprisoned with or without hard labour for any term not exceeding two years.

5

Proceedings
for the de-
tection of
forged dies,
&c.
[33 & 34 Vict.
c. 98. s. 19.
42 & 43 Vict.
c. 58. s. 5.]

16. On information given before a justice upon oath that there is just cause to suspect any person of being guilty of any of the offences aforesaid, such justice may, by a warrant under his hand, cause every house, room, shop, building, or place belonging to or occupied by the suspected person, or where he is suspected of being or having been in any way engaged or concerned in the commission of any such offence, or of secreting any machinery, imple-
ments, or utensils applicable to the commission of any such offence, to be searched, and if upon such search any of the said several matters and things are found, the same may be seized and carried
away, and shall afterwards be delivered over to the Commissioners.

10

15

Proceedings
for the de-
tection of
stamps stolen
or obtained
fraudulently.
[33 & 34 Vict.
c. 98. s. 23.]

17.—(1.) Any justice having jurisdiction in the place where any stamps are known or supposed to be concealed or deposited, may, upon reasonable suspicion that the same have been stolen or fraudulently obtained, issue his warrant for the seizure
thereof, and for apprehending and bringing before himself or any other justice within the same jurisdiction the person in whose possession or custody the stamps may be found, to be dealt with according to law.

20

(2.) If the person does not satisfactorily account for the possession of the stamps or it does not appear that the same were purchased by him at the chief office or at one of the head offices, or from some person duly appointed to sell and distribute stamps or duly licensed to deal in stamps, the stamps shall be forfeited, and shall be delivered over to the Commissioners.

30

(3.) Provided that if at any time within six months after the delivery any person makes out to the satisfaction of the Commissioners that any stamps so forfeited were stolen or otherwise fraudulently obtained from him, and that the same were purchased by him at the chief office or one of the head offices, or from some person duly appointed to sell and distribute stamps, or duly licensed to deal in stamps, such stamps may be delivered up to him.

35

Licensed
person in
possession
of forged

18.—(1.) If any forged stamps are found in the possession of any person appointed to sell and distribute stamps, or being or having been licensed to deal in stamps, that person shall be deemed and taken,

40

unless the contrary is satisfactorily proved, to have had the same in his possession knowing them to be forged, and with intent to sell, use, or utter them, and shall be liable to the punishment imposed by law upon a person selling, using, uttering, or having in possession 5 forged stamps knowing the same to be forged.

A.D. 1891.

stamps to be
presumed
guilty until
contrary is
shown.

[33 & 34 Vict.
c. 98. ss. 20
and 22.]

(2.) If the Commissioners have cause to suspect any such person of having in his possession any forged stamps, they may by warrant under their hands authorise any person to enter between the hours of nine in the morning and seven in the evening into any 10 house, room, shop, or building of or belonging to the suspected person, and if on demand of admittance, and notice of the warrant, the door of the house, room, shop, or building, or any inner door thereof, is not opened, the authorised person may break open the same and search for and seize any stamps that may be found 15 therein or in the custody or possession of the suspected person.

(3.) All officers of the peace are hereby required, upon request by any person so authorised, to aid and assist in the execution of the warrant.

(4.) Any person who—

20 (a.) Refuses to permit any such search or seizure to be made as aforesaid; or

(b.) Assaults, opposes, molests, or obstructs any person so authorised in the due execution of the powers conferred by this section or any person acting in his aid or assistance,

25 and any officer of the peace who upon any such request as aforesaid, refuses or neglects to aid and assist any person so authorised in the due execution of his powers shall incur a fine of fifty pounds.

19. Where stamps are seized under a warrant, the person authorised by the warrant shall, if required, give to the person in whose 30 custody or possession the stamps are found an acknowledgment of the number, particulars, and amount of the stamps, and permit the stamps to be marked before the removal thereof.

Mode of proceeding when stamps are seized.

[33 & 34 Vict. c. 98. s. 21.]

20. Every person who by any writing in any manner defaces any adhesive stamp before it is used shall incur a fine of five 35 pounds: Provided that any person may with the express sanction of the Commissioners, and in conformity with the conditions which they may prescribe, write upon or otherwise appropriate an adhesive stamp before it is used for the purpose of identification thereof.

As to defacement of adhesive stamps.
[33 & 34 Vict. c. 98. s. 25.]

40 21. Any person who practises or is concerned in any fraudulent act, contrivance, or device, not specially provided for by law, with [393.] B 2

Penalty for frauds in relation to duties.

[33 & 34 Vict.
c. 97. s. 25.]
[45 & 46 Vict.
c. 72. s. 15.]

intent to defraud Her Majesty of any duty shall incur a fine of fifty pounds.

Miscellaneous.

As to the
discontinu-
ance of dies.
[33 & 34 Vict.
c. 98. s. 24.]

22. Whenever the Commissioners determine to discontinue the use of any die, and provide a new die to be used in lieu thereof, 5 and give public notice thereof in the London, Edinburgh, and Dublin Gazettes, then from and after any day to be stated in the notice (such day not being within one month after the same is so published) the new die shall be the only lawful die for denoting the duty chargeable in any case in which the discontinued die 10 would have been used; and every instrument first executed by any person, or bearing date after the day so stated, and stamped with the discontinued die, shall be deemed to be not duly stamped :

Provided as follows :

- (a.) If any instrument stamped as last aforesaid, and first executed 15 after the day so stated at any place out of the United Kingdom, is brought to the Commissioners within fourteen days after it has been received in the United Kingdom, then upon proof of the facts to the satisfaction of the Commissioners the stamp thereon shall be cancelled, and the instrument shall be stamped 20 with the same amount of duty by means of the lawful die, without the payment of any penalty :
- (b.) All persons having in their possession any material stamped with the discontinued die, and which by reason of the providing of such new die has been rendered useless, may at any 25 time within six months after the day stated in the notice send the same to the chief office or one of the head offices, and the Commissioners may thereupon cause the stamp on such material to be cancelled, and the same material, or, if the Commissioners think fit, any other material, to be stamped with 30 the new die, in lieu of and to an equal amount with the stamp so cancelled.

Application
of Act to
excise labels.
[45 & 46
Vict. c. 41.
s. 5.]

23. The provisions of this Act in reference to offences relating to stamps shall apply to any label now or hereafter provided by the Commissioners for denoting any duty of excise, and any label so 35 provided shall be deemed to be included in the term "stamp" as defined by this Act.

Declara-
tions, how to
be made.

24. Any statutory declaration to be made in pursuance of or for the purposes of this or any other Act for the time being in force relating to duties may be made before any of the Commissioners, 40

or any officer or person authorised by them in that behalf, or before any commissioner for oaths or any justice or notary public in any part of the United Kingdom, or at any place out of the United Kingdom, before any person duly authorised to administer 5 oaths there.

25. Any licence or certificate to be granted by the Commissioners under this or any other Act for the time being in force relating to duties may be granted by such officer or person, as the Commissioners may authorise in that behalf.

10 26. All fines imposed by this Act or by any Act for the time being in force relating to stamp duties charged in respect of medicines or playing cards may be proceeded for and recovered in the same manner and in the case of summary proceedings with the like power of appeal as any fine or penalty under any Act 15 relating to the excise.

27. In this Act unless the context otherwise requires,—

The expression “Commissioners” means Commissioners of Inland Revenue.

The expression “officer” means Officer of Inland Revenue.

20 The expression “chief office” means chief office of Inland Revenue.

The expression “head offices” means the head offices of Inland Revenue in Edinburgh and Dublin.

25 The expression “duty” means any stamp duty for the time being chargeable by law.

The expression “material” includes every sort of material upon which words or figures can be expressed.

The expression “instrument” includes every written document.

30 The expression “die” includes any plate, type, tool, or implement whatever used under the direction of the Commissioners for expressing or denoting any duty, or rate of duty, or the fact that any duty or rate of duty or penalty has been paid, or that an instrument is duly stamped, or is not chargeable with any duty or for denoting any fee, and also any part of any such 35 plate, type, tool, or implement.

The expressions “forge” and “forged” include counterfeit and counterfeited.

40 The expression “stamp” means as well a stamp impressed by means of a die as an adhesive stamp for denoting any duty or fee.

A.D. 1891.

[55 Geo. 3.
c. 184.
ss. 52 & 53.
33 & 34
Vict. c. 97.
s. 27.; c. 98.
s. 27.]

Mode of
granting
licences.
[12 & 13
Vict. c. 1.
s. 16.]

Recovery of
fines.
[42 Geo. III.
c. 56.
ss. 25 & 28.
52 Geo. III.
c. 150. s. 2.
25 & 26 Vict.
c. 22. s. 41.]

Definitions.
[33 & 34
Vict. c. 98.
s. 2.]

- A.D. 1891. — The expression “stamped” is applicable as well to instruments and material impressed with stamps by means of a die as to instruments and material having adhesive stamps affixed thereto. The expressions “executed” and “execution,” with reference to instruments not under seal, mean signed and signature. 5
The expression “justice” means justice of the peace.

Repeal, Commencement, Short Title.

- Repeal. 28. The enactments specified in the schedule to this Act are hereby repealed from and after the commencement of this Act to the extent specified in the third column of that schedule. 10
Provided that all bonds and securities given under or in pursuance of any enactment hereby repealed shall have the same effect as if they had been given in pursuance of this Act.
- Commence- 29. This Act shall come into operation on the first day of ment. January, one thousand eight hundred and ninety-two. 15
- Short title. 30. This Act may be cited as the Stamp Duties Management Act, 1891.

SCHEDULE.

A.D. 1891.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
39 & 40 Geo. 3. c. 72. 5	An Act to amend several laws relating to the duties on stamped vellum, parchment, and paper.	The whole Act.
42 Geo. 3. c. 56. 10	- An Act to repeal an Act passed in the twenty-fifth year of the reign of His present Majesty for granting stamp duties on certain medicines and for charging other duties in lieu thereof, and for making effectual provision for the better collection of the said duties.	Sections eighteen, twenty-four, and twenty-eight.
52 Geo. 3. c. 150. 15	- An Act to amend an Act passed in the forty-fourth year of His Majesty's reign for granting stamp duties in Great Britain, so far as regards the duties granted on medicines and on licences for vending the same.	Section two, from "to be recovered," to the end of the section, and three.
55 Geo. 3. c. 184. 25	- An Act for repealing the stamp duties on deeds, law proceedings, and other written or printed instruments, and the duties on fire insurances, and on legacies and successions to personal estate upon intestacies now payable in Great Britain, and for granting other duties in lieu thereof.	Sections fifty-two and fifty-three.
3 & 4 Vict. c. 96. 30	- An Act for the regulation of the duties of postage.	Sections nineteen, twenty - one from "and all" to the end of the section and twenty-two to thirty.
13 & 14 Vict. c. 97. 35	- An Act to repeal certain stamp duties, to grant others in lieu thereof, and to amend the laws relating to the stamp duties.	The whole Act.
23 & 24 Vict. c. 111. 40	- An Act for granting to Her Majesty certain duties of stamps, and to amend the law relating to the stamp duties.	Section twenty-two.
25 & 26 Vict. c. 22. 45	- An Act to continue certain duties of Customs and Inland Revenue for the service of Her Majesty, and to grant, alter, and repeal certain other duties.	Section forty-one.
30 & 31 Vict. c. 23. 50	- An Act to grant and alter certain Duties of Customs and Inland Revenue, and for other purposes relating thereto.	Sections seventeen and eighteen.

A.D. 1891.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
33 & 34 Vict. c. 97. -	The Stamp Act, 1870 -	Section twenty-five, so far as it relates to provision (3) and sections twenty-seven and twenty-eight. 5
33 & 34 Vict. c. 98.	The Stamp Duties Management Act, 1870.	The whole Act.
38 & 39 Vict. c. 22. -	The Post Office Act, 1875 -	The second, fourth, and fifth paragraphs of section six. 10
38 & 39 Vict. c. 23. -	The Customs and Inland Revenue Act, 1875.	Section thirteen.
45 & 46 Vict. c. 41. -	The Customs and Inland Revenue Act, 1882.	Sub-section three of section five. 15
45 & 46 Vict. c. 72. -	The Revenue Friendly Societies and National Debt Act, 1882.	Section fifteen.

Stamp Duties Management.

A

BILL

[AS AMENDED BY THE STANDING
COMMITTEE ON LAW]

To consolidate the Law relating to the
Management of Stamp Duties.

(Prepared and brought in by
Mr. Chancellor of the Exchequer, Mr. Jackson,
and Mr. Solicitor-General.)

Ordered, by The House of Commons, to be Printed,
26 June 1891.

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